



## Implementantion of Tax Collection on E-Commerce

Niswatul Izzah<sup>1\*</sup>, H.M. Galang Asmara<sup>2</sup>, RR. Cahyowati  
Universitas Mataram

**Corresponding Author:** Niswatul Izzah [niswajenong95@gmail.com](mailto:niswajenong95@gmail.com)

---

### ARTICLE INFO

*Keywords:* E-Commerce,  
Tax, Implementantion,  
Collection

*Received :* 8, January

*Revised :* 24, February

*Accepted:* 18, March

©2024Tombeng,Tarumin  
gi (s): This is an open-  
access article distributed  
under the terms of the  
[Creative Commons  
Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



### ABSTRACT

The imposition of Income Tax (PPH) and Value Added Tax (VAT) in e-commerce transactions each has obstacles in its collection, one of which is caused by the current regulations which are deemed inadequate to maximize the potential for tax revenue from e-commerce transactions. The aim of carrying out this research is to find out and understand the regulations and application of taxes on e-commerce transactions in Mataram City, as well as the obstacles and efforts to overcome them. The results of research on the implementation of tax collection on e-commerce show that the tax on e-commerce transactions is considered to have not been realized optimally due to a lack of outreach to the public so that many e-commerce players do not understand e-commerce taxation. The implementation of e-commerce PPh cannot yet run optimally because the government does not yet have a data tracking system to detect income obtained from e-commerce transactions. Apart from that, the government should collaborate with related institutions to minimize the potential for negligence by taxpayers.

## INTRODUCTION

Juridical based on General Provisions and Tax Procedures Law no. 28 OF 2007, Article 1, paragraph 1, the definition of Tax is a mandatory contribution to the state owed by an individual or entity that is coercive based on law, without receiving direct compensation and is used for state needs for the greatest prosperity of the people.

In Article 23 paragraph (2) of the 1945 Constitution of the Republic of Indonesia (hereinafter written as UUNDRI 1945) it is expressly regulated that all taxes for state finances are determined based on law. To be able to formulate a tax law, principles or basics are needed that will be used as a basis for the state to impose taxes (Bohari; 2008).

The development of taxation regulations has also adapted to the times since the Dutch colonial period until the present, in the course of which many taxation regulations and laws have been revised and replaced. Taxes must be collected based on law as mandated by Article 23A of the 1945 Constitution which states "taxes and other levies which are coercive for state needs shall be regulated by law".

Changes in National Tax regulations are closely related to National Tax law politics which cannot be separated from the social, political and economic realities that occur in Indonesia. By using the National legal system, the ideals of the Indonesian nation contained in the preamble to the 1945 Constitution, "namely protecting the entire Indonesian nation and all of Indonesia's blood, advancing general welfare, making the life of the nation intelligent, and participating in implementing world order based on independence," can be realized. Eternal peace and social justice for all Indonesian people" (Ilyas Wirawan B. and Richard Burton; 2013). In general, the taxes

that apply in Indonesia are differentiated into central taxes and regional taxes. Central taxes are managed by the government, in this case the Directorate General of Taxes, Ministry of Finance, while regional taxes are managed by regional governments (provinces and districts/cities) based on regional autonomy. Tax Law in Indonesia consists of material tax law and Formal Tax Law, Material Tax Law includes: Value Added Tax (VAT) & Luxury Goods Law, Income Tax Law. Regional Tax Law and regional levies. Meanwhile, Formal Tax Law consists of: laws on general provisions and procedures for taxation and laws on collecting taxes using forced letters.

The types of central taxes that contribute the most to revenue are VAT, PPh and sales tax on luxury goods. These two types of taxes have different tax objects. The object of Income Tax is explained in Article 21 of Law Number 36 of 2008 concerning Income Tax, namely that every income earned regularly or irregularly, while the object of Value Added Tax refers to Article 4 paragraph (1) of the VAT Law, namely that goods and services are subject to taxes subject to Value Added Tax (VAT). In fact, all goods and services are VAT objects, but there

are several considerations, both economic and social, so there are some goods and services that are not subject to VAT, so they are not included in the Tax object.

Based on Article 1313 of the Civil Code, an agreement or agreement is a form of action in which one or more people commit themselves to one or more people. The creation of forms of agreement through a bargaining process as a result of negotiations carried out by the parties, in order to bring together something they want (interests). (Agus Yudha Hernoko; 2009).

Progress in the field of internet technology supports the development of trade transactions in Indonesia. The internet increasingly pampers business people in obtaining any information to carry out their business activities. This progress from conventional activities to an online system really helps business people to develop their businesses both domestically and abroad. This is a positive thing to see that Indonesia is a developing country so it needs facilities and infrastructure to develop domestic potential, one of which is by helping business actors in developing their businesses. One of them is the existence of online buying and selling which increasingly pampers buyers which is seen as the right choice for shopping transactions at this time. This is because the process is easy without having to meet or have to leave the house to get the desired item at a shopping place.

The internet has made it easy to communicate locally, regionally, nationally and internationally without geographical barriers between countries, including electronic business communications which are then outlined in electronic contracts. An electronic contract is an agreement made by the parties through an electronic system, this is as stated in Article 1 number 17 of Law Number 19 of 2016 Amendment to Law Number 11 of 2008 concerning Electronic Information and Transactions (UU ITE). An electronic system is a series of devices that are useful for preparing, collecting, managing and disseminating electronic information. This electronic system is used as a medium by the parties to create electronic contracts.

This electronic contract is a contract whose fulfillment is realized through real legal acts in the form of electronic transactions. This electronic transaction is a legal act that uses electronic media. This provides an opportunity for the use of information technology by state administrators, people, business entities or the community which must be done well, wisely, responsibly, effectively and efficiently in order to obtain the greatest benefits for society.

Electronic transactions are one of the potential areas of taxation which make a large contribution to state income. One of the global trends in trade today is online trading or what is often referred to as e-commerce (electronic commerce), which is a trading system without meeting in person where just by using the internet network you will instantly be connected to the world's global market via cyberspace.

With an electronic trading system, a universal market will be created that is able to penetrate national borders and transactions can be carried out relatively quickly. The occurrence of online trading or buying and selling transactions or e-commerce transactions is related to the potential for tax imposition resulting from online buying and selling. This shows that with the rapid development of information and communication technology.

Based on Statista Market Insights data, the number of online market place or e-commerce users in Indonesia will reach 178.94 million people in 2022, e-commerce users in Indonesia are observed to continue to increase, and the number is projected to reach 196.47 million users by the end of 2023. In October 2022, the Ministry of Finance reported that Value Added Tax Revenue from Trade through Electronic Systems (VAT PMSE) or digital tax revenue reached IDR 9.17 trillion.

Indonesia's digital trade transactions are growing rapidly. Bank Indonesia recorded an e-commerce transaction value of IDR 476.5 trillion in 2022. This realization increased by 18.8 percent compared to the same period the previous year. This is supported by the ever-growing penetration of internet users, increasingly affordable internet connection prices, and people's enthusiasm in using it to support their daily lives.

It cannot be denied that the presence of e-commerce can shorten the business chain and increase the effectiveness of production, human resources and costs. However, the advantages of e-commerce transactions are not accompanied by ease in terms of regulations, including tax imposition. As confirmed by the tax authority, the tax treatment of e-commerce transactions is the same as conventional transactions in general.

The problem of imposition of PPh and VAT in e-commerce transactions each has obstacles in its collection, such as in the imposition of PPh related to permanent business forms, and so on. The current regulations are deemed inadequate to maximize potential tax revenues from e-commerce transactions.

Based on the background of the problem above, researchers are interested in conducting further legal investigations through research on "Implementation of Tax Collection on E-commerce Transactions".

Based on the background description above, the author formulates two main problems, as follows: how is the implementation of taxation on e-commerce transactions in Mataram City? And what are the obstacles faced in imposing taxes on e-commerce transactions in Mataram City?

## **METHODOLOGY**

The type of research carried out by the author is empirical research. Empirical legal research is research with the aim of examining the application of

statutory regulations using legal concepts and theories as a basis, but with a focus on direct observation of realities in the field. (Abdul Kadir Muhammad).

The approach method used in research is the Conceptual Approach, Sociological Approach.

Secondary data collection techniques were carried out through literature studies of legal materials, both primary, secondary and tertiary legal materials related to tax law, and related to e-commerce.

Primary data was collected by conducting interviews with parties involved in the imposition of tax on e-commerce transactions, namely e-commerce actor Liza Haspiana and Tax Consultant, Thomy Irfansyah as informants.

After collecting data, the author arranged the data systematically, logically and juridically. Then the author carries out a normative juridical analysis, which begins with an analysis of primary, secondary and tertiary legal materials based on a statutory regulatory approach and a conceptual approach. Then, the author carried out qualitative analysis according to primary data obtained from research results through direct interviews with respondents and informants. Analysis is carried out to find answers and conclusions to the problems that have been formulated.

## **DISCUSSION**

### **1. Implementation of Tax Enforcement on E-Commerce Transactions**

Online business is an activity or activities carried out on the internet to make money. Just like a business activity in real life, this online business which is run via the Internet also has the same goal, namely making a profit. According to the wikipedia.org site, online business is known and described as electronic commerce. "Electronic commerce or e-commerce (English: Electronic Commerce, also e-commerce) is the distribution, purchase, sale, marketing of goods and services through electronic systems such as the internet or television, www, or other computer networks (Sakti, 2014). E-commerce can involve electronic funds transfer, electronic data exchange, automated inventory management systems, and automated data collection systems."

Electronic Commerce (E-Commerce = electronic commerce) is part of e-lifestyle which allows buying and selling transactions to be carried out online from any corner of the place. Reporting from Suyanto's book on Advertising Strategy in Company e-commerce, according to Kalakota and Winston, the definition of E-commerce can be viewed from several perspectives, namely:

- a) From a communications perspective, e-commerce is the delivery of goods, services, information, or payments over computer networks or through other electronic devices.

- b) From a business process perspective, e-commerce is the application of technology towards the automation of business transactions and work flows.
- c) From a service perspective, e-commerce is a tool that meets the desires of companies, consumers and management to cut service costs while improving the quality of goods and increasing the speed of delivery services.
- d) From an online perspective, e-commerce provides the ability to buy and sell goods or information via the internet and other online means.”
- e) The following are the components and benefits of e-commerce, namely as follows:

The e-commerce business in Indonesia has entered a new stage. Technological advances in the field of e-commerce trade are not only growing very rapidly in Indonesia, but also the ecosystem that accompanies it will improve rapidly. And also because internet users in Indonesia continue to increase, resulting in increased interest in e-commerce. Due to the impact of modernization and also the effects of the pandemic which requires all activities to become digital. And one of the businesses that is increasing at the moment is e-commerce, an activity that doesn't require too much capital but still gets a commensurate profit. Just having internet capital and joining one of the marketplaces is enough to be able to open a business in the e-commerce sector. When running a business on the internet, it is believed to be easier and costs less than doing business conventionally as usual. Because of this development, e-commerce businesses are busy in Indonesia, from selling goods to even service work.

The e-commerce business is becoming a business whose interest is increasing. Especially since the pandemic era where everyone is doing activities digitally or from home. Of course, this activity from home means that everyone cannot go to the shop as usual to buy various things, and here the e-commerce business has the opportunity to come to the fore. After many marketplaces emerged and changed the perception of people who still think that buying goods online is easy to cheat. With this marketplace, e-commerce transactions become safer, and if the goods that arrive do not match the photos displayed, buyers can request a return of the goods to the relevant marketplace. This increase is also in line with changes in people's lifestyles which are starting to move towards the digital era and is also supported by the increasing development of payment systems which are becoming increasingly digitized electronically.

The number of buyers and online buying and selling transactions continues to increase drastically from year to year, indicating that online business will continue to grow, and it is predicted that this positive trend will continue. Data and facts about the increasing number of online transactions have made

many business people start to look at and even switch to online business. From data released by Deputy Governor of Bank Indonesia (BI) Fillianingsih Hendarta reporting online transactions or e-commerce, Indonesia is now one of the giants of online business or e-commerce in the Asia Pacific region. In recent years online businesses have continued to grow.

Before an entrepreneur starts a business on an e-commerce site, the entrepreneur must register and report an SPT to the tax office as a sign of meeting the tax payment requirements. Meanwhile, for sellers on the site, if their income exceeds 4.8 billion, the seller must be confirmed as a Taxable Entrepreneur and apart from paying Final Income Tax, the entrepreneur also pays VAT.

Thomy Irfansyah, a tax consultant, explained that basically e-commerce transactions and conventional transactions have the same tax calculations. "For example, Online Retail and Online Marketplace calculations are normal because they are Taxpayers and they are Taxable Entrepreneurs. For sellers, when they sell less than 4.8 billion, they fall under Tax Regulation No. 46, counting final income tax of 0.5%, then if sales are more than

4.8 billion In VAT, must be confirmed as a Taxable Entrepreneur and must collect 11% VAT, the same as those who trade conventionally following the statutory regulations that have been determined. Marketplace providers are required to collect, deposit and report marketplace taxes including VAT and PPh. MSMEs or companies that use marketplace platforms are also required to report VAT and PPh.

The government has issued Minister of Finance Regulation Number 60 of 2022 concerning Procedures for Appointing Collectors, Collecting, Remitting and Reporting Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside the Customs Area within the Customs Area through Trading through the System Electronics T.E.U. This regulation further explains tax procedures and procedures to provide ease of administration and encourage tax compliance for e-commerce players in order to create equal treatment with conventional business actors.

Thomy Irfansyah, a tax consultant, explained further the differences between e-commerce and conventional transactions. "In principle, trade transactions for goods and/or services via electronic systems, hereinafter referred to as e-commerce, are the same as other trade transactions for goods and/or services, but differ in the method or tool used." "Therefore, there is no difference in tax treatment between e-commerce transactions and other trade transactions in goods and/or services."

A marketplace platform provider is a party that provides facilities that function as an electronic market where traders and service providers using the platform can offer goods and services to potential buyers. Well-known marketplace platform providers in Indonesia include Blibli, Bukalapak, Elevenia,

Lazada, Shopee, and Tokopedia. Apart from these companies, over-the-top players in the transportation sector are also classified as marketplace platform providers.

It has become a discourse that e-commerce must collect taxes on transactions that occur in it. Because in fact, transactions that take place are the same as trades that occur directly (offline). So, it is appropriate that online sales of taxable goods and/or taxable services are subject to tax levies. So on April 1 2022, VAT collection on e-commerce transactions will begin to be implemented. E-commerce players are required to collect VAT on products sold to consumers in Indonesia at 11% of the price before tax and must include this in the invoice issued. This means that e-commerce buyers or consumers must pay VAT of 11% of the price before tax, and will receive an invoice which is proof of VAT collection for the transactions carried out.

Managing VAT levies on transactions that take place in the marketplace can present its own complexities. Because, now you have to show the price before VAT and after VAT, the nominal VAT collected, issue an invoice to consumers, pay the VAT collected and report it. Not to mention if there is a return of goods by consumers which can have an impact on the VAT balance in the books. Also, the reporting mechanism has now changed due to the impact of the implementation of e-Invoice. However, managing VAT and invoices can be made easier by using the online tax e-invoice service. E-Invoice is a tax application used to create electronic tax invoices and Periodic VAT Returns in accordance with applicable statutory provisions.

The implementation of taxes on e-commerce transactions in Indonesia, especially in the city of Mataram itself, can be said to have not been maximally effective in terms of the law itself. The substance of the law itself concerns applicable laws and regulations, which have binding force and serve as guidelines for law enforcement officials. It is said to be not yet effective because there are no regulations regarding sanctions that can be imposed on business actors in e-commerce transactions that violate statutory provisions, so that supervision and law enforcement cannot be implemented optimally.

### **1. Obstacles in implementing taxes on e-commerce transactions**

Digital tax and e-commerce are two aspects that now go hand in hand. Digital transformation has redefined market boundaries and transaction methods, opening a new era in global trade. With this progress, taxation of e-commerce transactions has become a complex but critical topic. Fair and effective tax policies are essential to support sustainable economic growth. Digital taxes and e-commerce are growing along with the evolution of digital commerce. In e-commerce businesses, taxes are a hot topic because transactions occur across traditional geographic boundaries. Determining tax jurisdiction for online transactions is often a confusing issue for businesses and tax authorities.

Minister of Finance Sri Mulyani Indrawati said that the issue of taxation from electronic commerce is a world problem that needs to be addressed. To overcome the global phenomenon of electronic trading transactions, business actors can be taxed according to their economic activities. The increasingly rapid development of e-commerce has an impact on conventional businesses which are increasingly quiet and make turnover and taxes paid lower. On the other hand, the imposition of tax on electronic transactions has not been effective. Imposing taxes on electronic transactions on e-commerce platforms does have enormous potential for taxes. However, on the other hand, there are many obstacles or challenges that must be faced by the government, especially the Directorate General of Taxes, in imposing taxes on electronic transactions. The obstacles in implementing taxes on e-commerce are as follows:

**a. E-commerce Transactions That Are Difficult to Detect Their Business Form**

The e-commerce business has a special character, namely that it uses the internet network as its backbone. The transaction process through e-commerce is very fast and practical. This characteristic is different from other conventional trade, but apparently this brings its own problems, namely the difficulty of the government establishing clear and fair tax regulations. Where the tax problem in transactions via e-commerce is direct tax and indirect tax.

It was explained that there are two things that become tax problems caused by e-commerce transactions, namely direct taxes and indirect taxes:

a) Direct Taxes

Direct taxes are paid directly by an individual or organization to an impressive entity. A taxpayer, for example, pays taxes directly to the government for different purposes, including real property taxes, personal property taxes, income taxes or taxes on assets. Examples of direct taxes are income tax (PPh), land and building tax (PBB), street lighting tax, motor vehicle tax, and so on. Direct taxes differ from indirect taxes, in that an indirect tax is imposed on one entity, such as a seller, and paid by another, such as sales tax paid by buyers in a retail setting. This indirect tax or indirect tax is a tax imposed on consumer goods, such as value added tax (VAT), motor vehicle title transfer tax (BBNKB), and others.

For income tax (PPh) in direct taxes, 2 obstacles and problems were found caused by the character of the e-commerce business:

- 1) The first problem is confusion in determining the shape of the actual shop where the seller sells. Usually, when carrying out conventional trading business, a conventional shop will be subject to tax on all its business activities. However, with the character and nature of e-commerce businesses, the need to open branches is no longer necessary because the world of e-commerce is considered to have freer business processes compared to conventional

businesses. This results in e-commerce business actors being free to market their products in various countries.

- 2) The second tax problem that arises in e-commerce is the difficulty of tracking the identity of companies or individuals. This makes it difficult for the tax authorities to collect these taxes. Especially in the case of electronic trading.

#### b) Indirect Taxes

Indirect taxes are taxes whose burden can be transferred or shifted to other parties. In other words, the payment can be delegated to another party. Indirect tax does not have a tax assessment letter, so that its imposition is not carried out periodically but is linked to actions related to events. The difficulty in determining indirect taxes is caused by developments in the world of information technology, which adds new types of goods in the form of digital products or software that can be bought and sold online. In contrast to conventional trade, goods or products can be seen physically.

The Director General of Taxes, Suryo Utomo, also conveyed a similar thing, saying that his party is trying to catch up with taxpayers from the e-commerce sector, but it is quite difficult to detect even though some have already been taxed, according to him it is very difficult to detect where the taxpayers are.

There are three elements to recognize indirect taxes:

- 1) The person responsible for tax is a person who is formally legally required to pay tax, if there are factors or events that give rise to a reason for being taxed.
- 2) The tax bearer is the person who in fact bears the tax burden.
- 3) Tax burden bearers, namely people who, according to the legislator's intentions, must bear the tax burden.

Different from ordinary trade transactions, e-commerce transactions have several very special characteristics, resulting in rather complicated tax implications from these activities. This happens because electronic transactions between e-merchants (parties who offer goods or services via the internet) and e-customers (parties who buy goods or services via the internet) that occur in cyberspace or on the internet generally take place as paperless transactions, while the documents used in these transactions are not paper documents, but electronic documents (digital documents). These transactions can be via chat, video conference or via e-mail. Contracts via e-mail are one of the online contracts that are very popular because there are currently so many e-mail users and they are worldwide with very low costs and efficient time. In addition, an e-mail contract can be made with an offer for goods given or submitted via the website that posts the offer, while acceptance is made via e-mail.

### **b. Taxpayers' Tax Awareness and Understanding is Not Yet Maximum**

In the research conducted by the author, taxpayers or Indonesian citizens still do not have a good understanding of taxes because a lack of insight and information about taxes will result in low awareness of taxpayers regarding paying taxes. So the tax on E-commerce transactions is also assessed as not being able to be realized properly. This can be proven from the statements of several taxpayers, namely Liza Haspiani, owner of the Saila Hijab shop who markets her shop in one of the online marketplaces, giving information about her knowledge of e-commerce tax "I don't know about e-commerce tax itself, but if I'm not mistaken that's it. Tax regarding online sales" based on the answers from the interview results, it can be concluded that there are still e-commerce players who do not know what e-commerce tax is. However, when asked whether VAT had been charged, the owner of Saila Hijab answered "yes, VAT has been charged here. And we pay the taxes here ourselves every month. For our deduction process here, we have it done automatically by the marketplace. "For example, we sell clothes on Tokopedia for Rp. 100,000, and because there is an 11% VAT deduction and deductions such as fees and other things by Tokopedia, the money that goes into our account doesn't pay Rp. 100,000 either," he added. 87 So for the shop Saila Hijab Pamekasan is subject to VAT and the tax deduction is done by yourself. And the VAT is automatically deducted by the marketplace.

Nevertheless, in this case the government through the Ministry of Finance (Kemenkeu) is considered to have a tough task to realize economic justice for all citizens through taxation instruments. One way to make this happen is by conducting socialization about taxation to online business people.

Business activities that generate profits, such as buying and selling transactions via the internet, will not be exempt from taxation. The problem is, the extraordinary number of e-commerce players, with the nominal number of transactions which is also impressive, makes it difficult for the government to track and monitor this business. Not to mention talking about human resource capabilities which are still minimal. The problem is that many e-commerce players are not registered as taxpayers and do not have a NPWP, while usually supervision is only carried out on people who already have a NPWP. This is why e-commerce users cannot be detected well from a tax perspective. Therefore, the DJP cannot charge e-commerce players who do not have a NPWP. The NPWP itself is of course very important so that it can be recorded by the DJP, if you ask about the NPWP, the DJP will not be able to obtain data from e-commerce players. Moreover, for seller registration at some online merchants, it is currently not mandatory to include a NPWP, only requires a NIK (Residential Identification Number). Nevertheless, this problem is one of the factors that the application of tax on e-commerce transactions has not been effective because the people themselves tend to neglect to report themselves as taxpayers, especially since there are no regulations governing sanctions for this action.

**a. High Anonymity and Complexity in E-commerce Transactions**

The next obstacle is technological developments. Due to technological developments, the forms of e-commerce transactions have become varied so monitoring needs to be carried out so that no potential tax is lost. It cannot be denied that technology will continue to develop and advance. However, technological developments themselves not only produce positive sides, but also negative sides. With the development of technology itself, there are more and more forms of e-commerce transactions, while there are still 4 types of transactions supervised by the DJP.

In reality, there are situations where digital e-commerce transactions are difficult to include in taxation due to the high level of anonymity, e-commerce transactions are very closely related to the use of user identification which is difficult to identify in terms of authenticity, authenticity and existence, ease of carrying out or operating a business. e-commerce, so that everyone who has an internet network can carry out digital e-commerce transactions, then there is freedom in e-commerce transaction activities because there are no regional restrictions, then transactions in this e-commerce business use electronic data so they cannot just be trusted both the contents and the contents contained therein, because they can be easily deleted, manipulated and manipulated without a clear track record, making it difficult to prove the reliability of the data. Thus, the actual imposition of tax in digital e-commerce transactions is how to make specific policies that can capture the potential that exists in taxes in digital e-commerce transactions under these various circumstances.

E-commerce business activities can be carried out through what is called an Application Service Provider (ASP), which is usually the main means for business actors in this field. ASP provides disk space for entrepreneurs to rent to offer their production. This disk space cannot be used without being equipped with a certain program (in the form of software) so that the space becomes a website. ASP owners usually rent out the space they own to certain companies who will then use it as their website. The company that rents the space then fills it with software that can be accessed by potential buyers. From this website, the company in question offers its production goods. The income tax treatment of these business transactions takes the first assumption that the ASP in question is located in Indonesia.

Different from ordinary trade transactions, e-commerce transactions have several very special characteristics, resulting in rather complicated tax implications from these activities. This happens because electronic transactions between e-merchants (parties who offer goods or services via the internet) and e-customers (parties who buy goods or services via the internet) that occur in cyberspace or on the internet generally take place as paperless transactions, while the documents used in these transactions are not paper documents, but electronic documents (digital documents). These transactions can be via chat, video conference or via e-mail. Contracts via e-mail are one of the online contracts that

are very popular because e-mail users are now very large and worldwide with very cheap costs and efficient time.

In addition, an e-mail contract can be made with an offer for goods given or submitted via the website that posts the offer, while acceptance is made via e-mail. Contracts via the web can be made by means of a supplier's website (either located on the supplier's server or placed on a third party server) having a description of the product or service and a series of pages that are self-contraction, that is, they can be used to create their own contract, which allows web visitors to order the product or service. Consumers must provide personal information and must include a credit card number. For online products in the form of software, buyers or consumers are permitted to download them. For physical products, delivery of goods is carried out at the consumer's location and for purchasing services, the supplier provides services to the consumer according to the time and place specified in the agreement. Furthermore, payment methods can be made through ATM model transactions, direct payments without intermediaries, through third party intermediaries, with micropayments and ADC (Anonymous Digital Cash).

#### **a. Socialization Has Not Been Completely Done**

Of the several objects studied, many of them knew little about e-commerce tax. Taxpayers' awareness and understanding is directly proportional to the socialization that has not been carried out thoroughly by the Fiskus. As the growth of business actors continues to increase, there is a need for further socialization by the tax authorities. Because there are still many of them who say that they have never received any socialization at all, considering that not all e-commerce business actors have education that teaches about taxes. From the author's point of view, there is a need for more socialization considering that the e-commerce business here has spread very widely and has also become a business that has many enthusiasts. Apart from that, knowledge about taxes itself is still not widely taught in schools, especially at the Final Middle School (SMA) education level, where on average many high school graduates prefer to continue into the world of careers rather than continuing their education.

Therefore, there is a need for additional lessons about taxes at the final secondary school (SMA) level because there are still many people who after graduating from high school prefer to go straight into the world of work rather than continuing their education. Economic factors themselves can be one of the reasons why most people immediately start careers after graduating from high school to help their own family's economy. There is also the romance factor which is one of the factors in not continuing their education to the next level because

many people who graduate from high school immediately get married, either because of their own intentions or because they have been arranged by their families. Therefore, the importance of tax education from an early age must be taught during high school, because high school itself is a crucial period that can determine which direction to take. Apart from the need for additional lessons about taxes above, the author also suggests that there is a need for socialization for business people to introduce more about what taxes are to those who have graduated and entered the world of work. Because it is impossible for them to stop working to continue their education. Moreover, socialization is an effective way to increase knowledge about taxes among business people.

**b. The Development of E-commerce Taxes Raises Problems in Taxation**

Seeing the very rapid development of e-commerce growth in the world, including in Indonesia, an effective strategy is needed for the tax authorities to respond to this. One thing that needs attention is that this very rapid growth must be maintained so that there are no distortions as a result of tax policy. So far, the tax aspect of e-commerce has been in the spotlight of tax authorities in the world, especially whether there should be new taxes imposed on these transactions and also how to align existing tax regulations with the development of e-commerce.

The development of e-commerce business activities has apparently succeeded in moving the wheels of a country's economy. The transactions that took place were indeed very tempting. That's why a snowball effect appears, attracting the interest of other business people to utilize the internet as a new marketing channel. The Internet allows small and medium-sized companies to compete with other large companies and seize opportunities in the global market. Another attraction of e-commerce is that its market reach is no longer limited to a number of regions or within a country, but throughout the world. This is of course what makes a small company have the same global potential as a transnational company.

The e-commerce boom has apparently not only attracted the interest of business circles, but also government circles. The government's interest turned out to be ambiguous. On the one hand, a number of governments are very aware of the important role of e-commerce in the business environment in the current information era. So many governments in the world are currently encouraging the growth of e-commerce in their respective environments. On the other hand, the government is starting to consider imposing a tax on e-commerce to cover its budget deficit.

According to William Fox and Donald Bruce (2009), e-commerce has caused two tax losses at once. First, e-commerce is a replacement and expansion of remote sales where taxes are never collected. Second, e-commerce, which is a substitute or expansion, is also not covered by local tax regulations or levies, even the latest ones. This is the reason why many governments see e-commerce as one of the biggest causes of a very significant loss of state revenue. It is not surprising

that in the name of the deficit, several years ago, the American Federal government began to impose taxes on e-commerce or e-trading.

## CONCLUSION

The implementation of taxes on e-commerce transactions has been implemented since the publication of PMK 60 of 2022 and has made a significant contribution to state revenue. However, it is considered that the tax on e-commerce transactions cannot be realized optimally due to the lack of socialization to the public so that many e-commerce players do not understand e-commerce taxation. Apart from that, the tax collection system in the form of self-assessment makes the potential for negligence by taxpayers greater. The implementation of e-commerce PPh cannot run optimally because it is still the same as conventional, the government does not yet have a data tracking system to detect income obtained from e-commerce transactions and the government has not yet made specific regulations regarding the collection of PPh on e-commerce transactions.

In implementing taxes on e-commerce transactions, there are several obstacles, namely the lack of awareness of taxpayers, namely e-commerce business actors who are not optimal. Apart from that, the self-assessment system makes taxpayers tend to pay taxes not according to the calculations they should have. Taxation in Indonesia adheres to a self-assessment system. Taxpayers (WP) are given complete trust and responsibility to calculate, deposit and regularly report their tax obligations to the tax service office or KPP. To make this happen is by conducting socialization regarding taxation to online business people. Then the second obstacle is that socialization has not been carried out thoroughly. This was conveyed by the Fiskus that socialization regarding taxes on e-commerce transactions had already been carried out at the time Circular Letter No. 62 of 2013 was initially issued, but according to the taxpayer, the taxpayer had never received socialization regarding the application of tax to e-commerce transactions. The final obstacle is E-commerce transactions which are difficult to detect as a form of business. The e-commerce business has a special character, namely that it uses the internet network as its backbone, and therefore the transaction process must be carried out quickly and practically. This characteristic is different from other conventional trade because it turns out that this brings its own problems, namely the difficulty of the government setting clear and fair tax regulations, plus the very rapid development of e-commerce also causes problems in taxation.

## REFERENCES

Agus Yudha Hernoko, *Hukum Perjanjian: Asas Proporsionalitas dalam Kontrak Komersial*. Kencana Prenada Group, Jakarta, 2009.

Andriani, *Perpajakan Indonesia*, Jakarta, Salemba Empat, 2014.

Bohari, *Pengantar Hukum Pajak*, Raja Grafindo Persada, Jakarta, 2008.  
Amiruddin dan Zainal Asikin, *Pengantar Metode Penelitian Hukum*, Raja Grafindo Persada, Jakarta, 2004.

I Dewa Gede Atmadja & I Nyoman Putu Budhiarta, *Teori-Teori Hukum*, Setara Press, Malang, 2018.

Ida Zuraida dan Hari Sih Advianto, *Penagihan Pajak (pajak pusat dan pajakdaerah)*, Ghalia Indonesia, Bogor, 2011.

Ilyas Wirawan B. dn Richard Burton, *Hukum Pajak (Teori, Analisis, dan Perkembangannya)*, Salemba Empat, Jakarta, 2013.

Peter Mahmud Marzuki, *Penelitian Hukum*, cet. ke-12, Kencana Prenada Media Group, Jakarta, 2016.

Rochmat Soemitro, *Asas dan Dasar Perpajakan 1*, Bandung, PT Eresco, 1990.

Rochmat Soemitro, *Hukum Pajak Internasional Indonesia*, Bandung, PT Eresco, 1997.

Soemitro, *Pengantar Singkat Hukum Pajak*, cetakan kedua, Bandung, PT Eresco, 1992.

Soerjono Soekanto, *Efektivitas Hukum dan Pengaturan Sanksi*, Ramadja Karya, Bandung, 1988.

-----, *Faktor-Faktor yang Mempengaruhi Penegakan Hukum*, Raja Grafindo Persada, Jakarta, 2008.

Sujamto, *Beberapa Pengertian di Bidang Pengawasan*, Ghalia Indonesia, Jakarta, 1986.

Tunggul Anshari SN, *Pengantar Hukum Pajak*, cetakan kedua, Malang, Bayu Media Publishing, 2008.

Wirawan B. Ilyas dan Rudy Suhartono, *Hukum Pajak Material 1: Seri Pajak Penghasilan*, Jakrta, Salemba Humanika, 2011.