



Legal Review on Online Sales Tax Collection (e-Commerce) at the Pratama Tax Office Gorontalo City

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Abstract: The purpose of this paper is to identify and analyze the mechanisms for collecting online sales tax (e-commerce) as well as to identify and analyze the constraints and efforts by KPP Pratama Gorontalo in managing online sales tax (e-commerce) at the Pratama Gorontalo Tax Office. The method used in this writing is byempirical legal research methods. The results show that online merchants (e-commerce) are subject to an obligation of Value Added Tax of 11% or Value Added Tax on luxury goods from every sale made. In addition, it is subject to income tax of 0.5% of turnover which is less than 4.8 billion per year. The problem with online merchant tax management is a self-assessment system that allows traders who do not have awareness as taxpayers to register themselves and their businesses as tax objects. Existing regulations do not regulate the certainty of legal sanctions for online traders who do not fulfill tax obligations and taxpayer registration obligations for online traders.

Keywords: Tax; Online Sales

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1. Introduction

The development of the era that has entered the era of globalization has made a lot of changes that must be faced by society, because the impact continues to flow by new things and cannot be avoided. In the field of trade, a model is developing where sellers and buyers no longer meet face to face. All processes are carried out electronically using the internet network. As mentioned by Pratiwi (2020) that not all fields are spared from the influence of globalization, one of which is online-based companies or commonly referred to as e-commerce which is currently booming in Indonesia and is a current shopping trend for most people.¹

The trade process that uses the internet as a media liaison between sellers and buyers is better known as electronic commerce or e-commerce. E-commerce is a modern trading model that is non-physical or in other words this method does not present traders physically and does not use original signatures (non-sign). Niniek Suparni defines all business activities involving consumers (consumers), manufacturers, service providers, and intermediary traders (intermediaries) using computer networks as e-commerce. Therefore we need a system that is able to guarantee the security of these transactions².

The rapid development of technology makes it possible to trade via the internet. The amount of electronic trading conducted throughout Indonesia is of course a sizeable income figure. In this case, of course, it is possible that the results of electronic trading can be taxed. The Government of the Republic of Indonesia itself has regulated regulations related to e-commerce in several legal studies. Among them are listed in Law no. 7 of 2014 on Trade which explains legal certainty and understanding regarding Trading Through Electronic Systems (PMSE) and consumers in carrying out trading activities through electronic systems³. In Chapter VIII regarding trading through electronic systems, Article 65 Paragraph 1 states that "Every Business Actor trading goods and/or services using an electronic system is required to provide complete and correct data and/or information". Paragraph 3 states that "The use of the electronic system as referred to in Paragraph (1) must comply with the provisions stipulated in the Electronic Information and Transaction Law". Whereas in Paragraph 6 it states "Every Business Actor who trades goods and/or services using an electronic system that does not provide complete and correct data and/or information as referred to in Paragraph (1) is subject to administrative sanctions in the form of license revocation".

Likewise, regulations regarding e-commerce taxation have also been explained by the government through the Directorate General of Taxes Circular Letter Number SE/62/PJ/2013 on Affirmation of Tax Provisions on e-commerce Transactions⁴and

¹ Inggrit Wida Pratiwi, "Analisis Tentang Pemahaman Pajak E-Commerce Pada Pemilik Bisnis Online Shop Di Surabaya" (Universitas Bhayangkara Surabaya, 2020).

² Mohamad Rivaldi Moha, S Sukarmi, and A Kosumadara, "The Urgency of Electronic System Registration for E- Commerce Entrepreneurs," *Jambura Law Review* 2, no. 02 (2020): 101-19.

³ Presiden RI, "Undang-Undang Republik Indonesia Nomor 7 Tahun 2014 Tentang Perdagangan" (2014).

⁴ Dirjen Pajak RI, "Surat Edaran Direktorat Jenderal Pajak Nomor SE/62/PJ/2013" (2013).

Circular Letter SE-06/PJ/2015 on Withholding and or Collection of Income Tax on e-commerce Transactions⁵. The regulation confirms that the tax collected consists of Income Tax (PPH) and Value Added Tax (VAT) on e-commerce transactions which include Tax on business processes for providing space and/or time (online market place) services, taxes on sales business processes goods and/or services (classified ads), tax on the business process of depositing sales proceeds to online market place merchants by online market place organizers (daily deals) and tax on online retail.

Regulation of the Minister of Finance of the Republic of Indonesia Number 010//PMK.010/2018 has been confirmed regarding the Tax Treatment of Trade Transactions Through the Electronic System (e-commerce), marketplace platform providers are required to have a Taxpayer Identification Number (NPWP) as well as being confirmed as a Taxable Entrepreneur Tax (PKP). The inauguration obligation as a Taxable Entrepreneur is also applied to marketplace platform providers even though they meet the criteria as a small entrepreneur. This regulation comes into effect from April 1, 2019⁶.

Many e-commerce business entrepreneurs do not have a place of business that is physically visible. However, this does not mean that the e-commerce business entrepreneur is free from tax obligations, because all places where a person carries out business activities that generate income and profits are declared as a place of business. This is because the government does not limit the ways and places for marketing business actors. In essence, the tax mechanism is applied to businesses that are running, not where the business is located.

The problem that occurs is that the taxation system in Indonesia is self-assessment, where reporting of tax obligations comes from the honesty of the taxpayer on tax obligations that must be resolved and reported. It is stated in Maulida (2018) that the Self Assessment System is a tax collection system that imposes a burden on determining the amount of tax that needs to be paid by the taxpayer concerned. The characteristics of the Self Assessment tax collection system include determining the amount of tax owed by the taxpayer himself, the taxpayer plays an active role in completing his tax obligations starting from calculating, paying, to reporting taxes, and the Government does not need to issue a tax assessment letter, unless taxpayers late reporting, late paying taxes owed,⁷.

Adam Smith in his book *Wealth of Nations* put forward his teaching as a tax collection principle called The Four Maxims. First is Equality. The distribution of tax pressure among each tax subject should be done in a balanced way or in accordance with their abilities. The second, Certainty. Taxes paid by a person must be clear and uncompromising (not arbitrary). Third, convenience of payment, that taxes should be collected at the best time for taxpayers, namely when the income in question is received as close as possible. And the fourth is Economy in collection. This principle

⁵ Dirjen Pajak RI, "Surat Edaran SE-06/PJ/2015 Tentang Pemotongan Dan Atau Pemungutan Pajak Penghasilan Atas Transaksi e-Commerce" (2015).

⁶ Menkeu RI, "Peraturan Menteri Keuangan Republik Indonesia Nomor 110/PMK.010/2018" (2018).

⁷ Rani Maulida, "Sistem Pemungutan Pajak Di Indonesia," 2018, <https://www.online-pajak.com/tentang-pajak-pribadi/sistem-pemungutan-pajak>.

of efficiency stipulates that tax collection should be carried out as sparingly as possible, so that the cost of collecting taxes should never exceed the tax revenue⁸.

The principle of taxation of the Certanty is intended so that the tax paid by the taxpayer must be clear and uncompromising. Business people are currently taking advantage of the development of internet usage. This business, commonly called an online business or e Commerce, is virtual and cross-border e Commerce has a positive impact on PPh payments. However, due to the nature of e-commerce, it is the cause of several obstacles for the Directorate General of Taxes in imposing PPh. The Directorate General of Taxes needs to be supported by all government agencies, institutions, associations and other parties in providing data on the existence and flow of funds for online businesses.

The author then collected data at the Gorontalo City Manpower and Cooperative Office, obtained the number of MSME trading businesses in 2021 as many as 13,847 units and those with UMK permits as many as 2,098 units. Meanwhile, data related to business with e-commerce specifications is not available valid data. Furthermore, the author collected data at the Pratama Gorontalo Tax Office by conducting interviews with Tax Extension Functional officers, Mr. Kamaruddin Abdurrahman, obtained information that there was no specific data regarding the number of e-commerce in Gorontalo City, including the amount of tax income/levies originating from e-commerce entrepreneurs. . This happens because in the application of taxation, personal and corporate taxpayers with business field classifications are not specified based on the type of business. but so far the collection of taxes on sellers is subject to income tax, which is 0.5% of business turnover. Taxes on sales based on electronic systems that can be monitored by the tax office are sales related to the government through electronic systems.

Furthermore, information is obtained that in practice there are very many taxpayers whose level of compliance with reporting and tax payments is still very low. Taxpayers are often negligent in registering and reporting taxes on their business and when tracking is carried out by tax officials and negligence in paying taxes is found, the taxpayer will receive a bill or warning letter. Efforts made by the Pratama Gorontalo Tax Office through intensification and extensification programs. The intensification program is in the form of efforts to increase tax revenue from taxpayers in accordance with applicable regulations along with imposing sanctions on said taxpayers. While the extensification program is in the form of tracing people who do not want to register as taxpayers through examining trade transactions both through the system and tracing existing documents. The taxpayer will be subject to backward tax obligations, namely all transactions that are taxed, even though a few months or years back, will be subject to tax calculations and the taxpayer absolutely must complete the tax payment.

Online sales tax regulations clearly regulate the obligation of online sales to be taxed. However, many online entrepreneurs/traders do not have an NPWP and do not know

⁸ Gathot Subroto, "Selayang Pandang Sejarah Keadilan Pajak Dan Penerapannya," Balai Diklat Keuangan Denpasar, 2020, <https://bppk.kemenkeu.go.id/content/artikel/balai-diklat-keuangan-denpasar-selayang-pandang-sejarah-keadilan-pajak-dan-penerapannya-2020-01-07-0bfb8cbd/>.

that they have tax obligations. The self-assessment system adopted by the Government of Indonesia makes supervision less than optimal because those who can be monitored directly are entrepreneurs/traders/individuals who already have an NPWP. Even though the reality on the ground is that many online traders don't have TINs who sell and they don't report taxes on their businesses including VAT and PPh. The absence of clear and coercive rules for business actors, including online sales, to become tax objects causes many business actors to be tax disobedient.

Based on these data, the author concluded that the fundamental problem was that e-commerce data was not available at the Gorontalo Pratama Tax Office. This is because there is no data synchronization between local government institutions that issue business licenses so that the e-commerce business data in Gorontalo City is not owned by the Tax Office so that tax collection cannot be controlled optimally. The tax self-assessment system that has been implemented so far is considered no longer effective in today's developments. The tax office is no longer just waiting for the submission of reports from taxpayers as in the self-assessment system. There must be a change in mechanism that allows tax institutions to maximize levies from taxpayers as an effort to intensify state revenues.

The Indonesian government needs to prepare an effective strategy for the tax authorities in responding to this. One thing that needs attention is that it needs to be maintained so that distortions do not occur as a result of taxation policies. Transactions through digital media or e-commerce in Indonesia need to be reformed in terms of legislation (CyberLaw) so that in the future there will be no disputes in carrying it out. This happens because it is difficult to track transactions that are used via e-commerce, be it B-to-B (business to business) or Bto-C (business to consumer). For example, the relationship between the supplier and the factory, how can the apparatus monitor whether or not there has been a transaction between the two via e-commerce⁹.

E-Commerce tax procedures and procedures should still need to be revised/adjusted by taking advantage of more recent technological advances. This besides having a positive impact in reducing the effort time of tax subjects or tax authorizers in implementing taxation, it can also help tax authorizers in terms of supervision that is more practical, saves time and energy, and especially is more accurate.¹⁰

2. method

In this study, the authors used empirical research, namely a legal research technique through the study of empirical facts taken from human behavior both verbally obtained from interviews and real behavior carried out through direct observation. The approach used is qualitative and then analyzed with descriptive qualitative.

⁹ Ajat Sudrajat, "Pajak E-Commerce, Pemecahan Dan Solusinya," *Jurnal Pajak Vokasi (JUPASI)* 2, no. 1 (2020): 22-36, <https://doi.org/10.31334/jupasi.v2i1.1107>.

¹⁰ Tutiek Yoganingsih and Cahyadi Husadha, "Eksistensi Pajak E-Commerce," *Buana Akuntansi* 5, no. 1 (2016): 79-92.

3. Mechanism of Online Sales Tax Collection (e-commerce) at the Pratama Gorontalo Tax Office

Taxes are contributions to the state that can be imposed which are owed by those who are obliged to pay them according to regulations with no return on achievement, which can be directly appointed and whose purpose is to finance public expenditures related to the state's duty to administer government¹¹. Tax law is a legal product and is part of the science of law that regulates tax rights and obligations from the government or taxpayer side that need to be obeyed and implemented. Thus, tax law is inseparable from legal sanctions as a consequence so that the government (tax authorities) or taxpayers comply with these tax regulations. Meanwhile, the consequences in question are legal sanctions in the form of administrative sanctions and criminal sanctions¹².

Taxes have several functions in the life of the State and society, one of which is the function of Budgetair (State Finance Source) which is the main function of taxes and fiscal functions, namely a function where taxes are used as a tool to optimally enter funds into the state treasury based on applicable tax laws "All taxes for state purposes are based on law."¹³

The Directorate General of Taxes of the Government of the Republic of Indonesia continues to monitor the very fast development of social media and the internet, especially when opening business opportunities, so they see media people publishing tax information, the Directorate General of Taxes also confirms its existence, so that Circular Letter SE-06/PJ/2015 was issued on transactions related to e-commerce in the imposition of tax on Certain Individual Entrepreneur Taxpayers (WP OPPT). As is known, our tax system is based on the principle of self-assessment. It means self-awareness. So it's not only the government's obligation to remind or provide complete information regarding taxes, but awareness of this matter is also very much needed by the public without realizing it. Efforts to fulfill government obligations are very difficult, including the enforcement of Law no.

E-commerce comes from English, which is a combination of two words, namely Electronic means electronics and Commerce means trade. So, e-commerce is trading transactions through electronic media connected to the internet. e-Commerce is a procedure for trading goods and services that uses telecommunication media and telecommunication as its supporting tools¹⁴.

This e-commerce tax applies to three groups, as explained in Circular Letter SE-06/PJ/2015, namely as follows¹⁵:

- a. Tax regulations for traders of goods and services in the marketplace

¹¹ R. Santoso Brotodihardjo, *Introduction to Tax Law* (Bandung: Refika Aditama, 2003).

¹² Erni Darmayanti et al., "Tinjauan Hukum Pajak Tentang E-Commerce Di Indonesia," *Jurnal Lex Justitia* 4, no. 2 (2022): 135–49.

¹³ Siti Resmi, *Perpajakan Teori Dan Kasus*, Tujuh (Jakarta: Salemba Empat, 2013).

¹⁴ Adi Sulistyono Nugroho, *E-Commerce Teori Dan Implementasi* (Yogyakarta: Ekuilibria, 2016).

¹⁵ Dirjen Pajak RI, Surat Edaran SE-06/PJ/2015 tentang Pemotongan dan atau Pemungutan Pajak Penghasilan atas Transaksi e-commerce.

The rule points below apply to all merchants whose products are goods or services on the marketplace. This rule, without exception, applies to both small traders and established companies.

- 1) Register and have a Taxpayer Identification Number (NPWP)
- 2) Submit the Taxpayer Identification Number (NPWP) to the marketplace by filling out the form provided.
- 3) Pay your tax obligations regularly, namely income tax (PPH). The tax payable is 0.5% of total income or turnover.
- 4) This rule applies to traders with a turnover of less than 4.8 billion per year.
- 5) If a trader's turnover reaches 4.8 billion per year, their status changes to become a Taxable Entrepreneur. Therefore, the company is obliged to impose taxes
- 6) Value Added (VAT) for each product sold. As of April 1, 2022, the applicable VAT amount is 11% of the product price.

b. Tax regulations for provider companies or marketplace platform owners

This e-commerce tax provision is charged to companies that offer the platform as a marketplace. An example is a company that owns Shopee or Tokopedia and many other marketplaces. Following are the terms and conditions for running e-commerce as a taxpayer:

- 1) Have a Taxpayer Identification Number (NPWP) and Taxable Entrepreneur Status (PKP).
- 2) Collect, pay and report Value Added Tax (VAT) and Income Tax (PPH) in connection with providing platforms or locations for selling goods and services to merchants.
- 3) Collect, pay and declare Value Added Tax (VAT) and Income Tax (PPH) related to the sale of self-produced products in the market.
- 4) The report summarizes all trades that have been made by all traders on the marketplace platform.

Marketplace platform providers are parties that provide facilities that function as electronic marketplaces, where merchants and service providers for platform users can offer goods and services to prospective buyers. Well-known marketplace platform providers in Indonesia include Blibli, Bukalapak, Elevenia, Lazada, Shopee and Tokopedia. Apart from these companies, leading players in the transportation industry are also classified as market platform providers.

c. Tax regulations for all e-commerce activities outside the marketplace.

This rule applies to entrepreneurs who trade goods and services through:

1) Online Retail

Online retail is a retail business that has a website as a means of selling. Retail is part of the distribution supply chain, where the journey of goods starts from

producers, wholesalers, retailers to the final consumer¹⁶ During the taxation process, there are a number of things we need to know about online retail tax provisions, including:

a) Tax object

The taxable object of this online retail e-commerce tax is revenue from the sale of goods and the provision of services. However, if income from the sale of goods or services is subject to withholding or delinquent income tax, then withholding or delinquent income tax is required.¹⁷

b) Tax subject

Meanwhile, the subject of online retail e-commerce tax is an individual or organization earning income from selling goods or providing services. In this case, sellers of goods or service providers in online retail business processes, for example, are online retail service providers.

c) Rates

For e-commerce actors, PPh is subject to Article 17 if their income is not subject to final PPh or Article 4 Article 2 Income Tax, but if an individual or corporate Taxpayer is deemed to be the party withholding or withdrawing, then the Taxpayer must make deductions and withdrawals in accordance with applicable rules and procedures.

2) Classified ad

Classified ads are advertisements that are similar to classified ads in print media. The difference is that classified ads are displayed in electronic or digital media. Classified ads are the most popular marketing medium in the digital world¹⁸.

3) *Daily Deals*

Daily deals is an activity of providing a platform for commercial activities in the form of a daily deal website as a platform for day trading sellers who sell goods and/or services to buyers using vouchers for payment.¹⁹

4) *Social media*

Social media is online media that allows users to easily participate, share and create content such as blogs, social networks, wikis, forums and virtual worlds.²⁰

All of these sellers are required to collect Value Added Tax (PPN) or Value Added Tax (PPNBM) on luxury goods. In addition, non-e-commerce retailers must also pay

¹⁶ Ginee, "Pahami Kalau Online Retail Adalah Bisnis Yang Untung, Yuk!," Ginee.com, 2021.

¹⁷ Cristine, "Pajak Pada E-Commerce," Pajakku.com, 2021.

¹⁸ Ginee, "Classified Ads Adalah Salah Satu Jenis Marketing Jitu, Lho," Ginee.com, 2021.

¹⁹ Online Pajak, "Mengulik Lebih Dalam Tentang Pajak E-Commerce: Daily Deals," online-pajak.com, 2022.

²⁰ Anang Sugeng Cahyono, "Pengaruh Media Sosial Terhadap Perubahan Sosial Masyarakat Di Indonesia," *Jurnal Publiciana* 9, no. 1 (2016): 202-25, <https://doi.org/10.32923/asy.v5i2.1586>.

income tax (PPh). The tax rates for e-commerce have been socialized by the Directorate General of Taxes prior to being enforced

As explained in Circular Letter SE-06/PJ/2015 that taxation of online merchant taxpayers (e-commerce) is subject to a Value Added Tax (PPN) obligation of 11% or Value Added Tax (PPNBM) on luxury goods from every sale made. In addition, non-e-commerce retailers must also pay income tax (PPh) of 0.5% of total revenue or turnover of less than 4.8 billion per year.

The tax potential for online sales is enormous. Based on dayang data obtained from the PKD section of the Pratama Gorontalo Tax Office, there are 663 online business actors in Gorontalo City who already have NPWP, which means they are obliged to report and pay their taxes according to applicable regulations. However, to explain that online trading transactions have the potential to be subject to income tax, we need to see in advance whether there are tax debts arising from these online trading transactions. Because the most important thing in the imposition of taxes is the existence of a tax debt.

There are two views in seeing the emergence of tax debt. According to the material view, tax debt arises because of a law with the condition that there is a *bestand*, namely a series of actions, circumstances and events that can give rise to the tax debt. so that in online trade transactions, we need to see whether with the conditions of *tatbestand* online trade transactions can be subject to income tax, even though the Fiskus has not determined an SKP (Tax Assessment Letter) but the conditions for *tatbestand* have been fulfilled to be subject to tax, then the tax debt arises by itself. When a tax payable arises from an activity, it is clear that the activity may be subject to income tax.

In contrast to the formal view, tax debt arises when there is an SKP (Tax Assessment Letter) from the tax authorities. so that even though online trading transactions have the potential based on the law according to *tatbestand* they are eligible to be taxed, but as long as there is no SKP from the tax authorities, online trade transactions are considered to have no tax debt. In administrative actions the issuance of SKP by the tax authorities must be based on the terms and conditions in the law. The problem is that there is no legal basis that specifically regulates online trading transactions.

As the results of interviews obtained from interviews with tax officers as follows:

"The billing mechanism is carried out starting from the receipt of data on outstanding taxpayers based on the SPP (Billing Order), which is followed up with the issuance of a letter of reprimand. If the warning letter is not followed up for 20 days, a forced letter is issued, which if it is not heeded for 2 x 24 hours, a letter of confiscation of the assets of the delinquent taxpayer will be made which is valid for 14 days. If the taxpayer does not follow up, then the taxpayer's assets will be auctioned through the KPPNL. If the results of the auction exceed the amount of tax arrears, the excess will be returned to the

taxpayer, but if it is less, then the deficiency will be billed again” (Mr. B. KPP Pratama Gorontalo Collection Section).²¹

"The taxation mechanism for online business actors from a regulatory perspective, the PPH tax bill is the same between e-commerce and non-e-commerce. Technically, the data is taken from several shops that are synergized from several e-commerce. The data is obtained from the PKD section, which has already carried out a cross check, but specifically for those who already have an NPWP. After we got the data, we went to the field to educate the taxpayers” (Mr. M, Supervision section of KPP Pratama Gorontalo)²²

In the concept of taxation, we know about the principles and theories in taxation, where these principles and theories are the basis for taxation. In terms of fairness in taxation, online trading entrepreneurs and conventional trading both earn income from their business activities, where income is an objective requirement in the imposition of income tax, then in accordance with the "Principle of Justice" according to Adolf Wigner, it emphasizes that taxation should be general in nature. or universal with non-discrimination. If someone is in the same circumstances should be treated the same. Of course, by paying attention to someone's carrying capacity. Carrying capacity in question is that the collection of taxes must be in accordance with the ability to pay the taxpayer.²³ If the government regulates the imposition of taxes on conventional entrepreneurs, the government must also do the same for online trading entrepreneurs.

There are several reasons to consider why the government needs to make new rules that specifically regulate the imposition of taxes on online trade transactions. Online trading transactions (e-commerce) occur in a short time, so it is very difficult for the tax authorities to track down who the perpetrators of the transactions are. It is easy to detect taxpayers in online trading, if the taxpayer in question is an corporate taxpayer, because corporate taxpayers besides using the form of online trading, they have a real "place of business" in the form of shops, offices, companies, and so on. Unlike the case with individual taxpayers who only use cyberspace in running their business without having a real "place of business". Besides that,

This is in accordance with the results of interviews conducted by the author as follows:

"All MSME data that has an NPWP, of course, has data at the tax office. For e-commerce actors themselves, the data is there, but of course those who have NPWP." MSME data includes e-commerce business actors, and global sub-

²¹ Nur Oktapiana S. Tungko, "Wawancara Bapak B. Seksi Penagihan KPP Gorontalo" (Kota Gorontalo, 2023).

²² Nur Oktapiana S. Tungko, "Wawancara Bapak M. Seksi Pengawasan KPP Gorontalo" (Kota Gorontalo, 2023).

²³ Leonard Makalalag, "Pengenalan Pajak Penghasilan Terhadap Pengusaha Dalam Transaksi Perdagangan Online (E-Commerce)," *Journal of Chemical Information and Modeling* 53, no. 9 (2016): 1689–99.

businesses include MSMEs. However, if it is separated specifically for e-commerce, it can be done (Mr. R. PKD Section of Gorontalo KPP)²⁴

It was further explained that:

"Currently, the Directorate General of Taxes is working on a database for e-commerce business actors' taxpayers. The level of difficulty is indeed large because many of these business actors are difficult to trace, especially those who do not have an NPWP. This is because the current taxation system is self-assessment, which requires the awareness of business actors to self-report their tax obligations. (Mr. R. PKD Section of KPP Gorontalo)²⁵

It is not only the abstract form of online transactions and cross-border trade that are the reasons for making new rules that are more specific in imposing taxes on online trade transactions, but our tax system which uses the Self Assessment System tax collection system is also one of the reasons. The Self Assessment System is a tax collection system that gives confidence to taxpayers to register, calculate, deposit and report their own taxes owed in accordance with the provisions of the tax law. The freedoms granted in the Self Assessment System do have positive and negative values. , because with the Self Assessment System, taxpayers act more actively to fulfill their taxes by managing their own tax payments from the initial process to the final process. But apart from that, the freedom granted in the Self Assessment System can allow the occurrence of deviations by the taxpayer towards this freedom. So that more specific rules in online trading are expected to provide more supervision in fulfilling tax obligations.

As the results of interviews conducted by the author as follows:

"Registered e-commerce taxpayers who do not comply with taxes are given education and given sanctions according to the provisions. Sanctions are based on the amount of tax owed, such as SPP for late reporting, interest sanctions and fines for late tax payments. Meanwhile, taxpayers who are e-commerce actors who are not registered and who do not carry out their tax obligations, bearing in mind the principle of self-assessment taxation, are encouraged to take care of their NPWP and report and deposit their tax obligations according to the provisions. Because if there is no NPWP, no action can be taken. So only they can only be given understanding and education. After taking care of the TIN but still refusing to report and deposit the tax, action is taken according to the rules" (Mr. M, Supervision Section of KPP Gorontalo).²⁶

Indonesia in the tax collection system uses the principle of self-assessment, which is a principle by giving authority, trust and responsibility to taxpayers to calculate, calculate and pay and report the amount of tax to be paid by themselves. Tax compliance is a major issue that needs to get more attention in the era of the self-assessment system. Many factors cause low taxpayer compliance. If you look at it from a taxpayer's point of view, complicated regulations and trust in tax institutions are the

²⁴ Nur Oktapiana S. Tungko, "Wawancara Bapak R. Seksi PKD KPP Gorontalo" (Kota Gorontalo, 2023).

²⁵ Tungko.

²⁶ Tungko, "Wawancara Bapak M. Seksi Pengawasan KPP Gorontalo."

main reasons. Meanwhile, from the perspective of the Directorate General of Taxes as the tax authority, low public awareness and tax administration that needs to be addressed are priorities that need to be addressed immediately.²⁷

Based on the point of view of the Directorate General of Taxes, low compliance is caused by low tax awareness from the public. Indonesian people tend to be free riders, they only want to enjoy the results without wanting to contribute. For this reason, the relationship between the tax authority and the taxpayer is a psychological contract where the same trust is needed between the taxpayer and the tax authority and vice versa²⁸. This is what the Directorate General of Taxes needs to build to create public trust that the Directorate General of Taxes as a tax institution is capable and appropriate for it given the trust as a tax collector. On the other hand, the tax administration system, whether we realize it or not, still needs improvement.

The improvement referred to here is related to improving the administrative system that can effectively follow and adapt to technological developments as a policy capable of creating justice. Tax administration procedures which include sanctions between authorities and taxpayers in carrying out tax obligations. Then also fixing several provisions in a number of other laws such as the forced effect on every business actor, including online sales business actors to register themselves and their businesses as tax objects.

The legal basis for implementing this self-assessment system is Article 12 of Law no. 28 of 2007 on General Provisions and Tax Procedures. However, if in practice the tax authorities find discrepancies from the data submitted by the taxpayer, the tax authorities will examine and cross-check the correctness of the tax data that has been reported by the taxpayer. Meanwhile, ways to check the correctness of data submitted by SME taxpayers include visiting, seeking data from third parties and accounting analysis.²⁹

4. Obstacles in Managing Online Merchant Taxpayers (e-commerce)

In running a program, of course, can not be separated from various problems. The basic problem of managing online merchant (e-commerce) taxpayers is that many online business actors (e-commerce) are unregistered. This makes it difficult for tax office officers to supervise and control online business actors in Gorontalo City. The data available at the Gorontalo KPP Office amount to 663 business actors, this number is believed to be very far from the actual data in the field.

As the results of the interview with the officers of the Gorontalo KPP Office are as follows:

²⁷ Nur Farida Liyana, "Menakar Masalah Dan Tantangan Administrasi Pajak: Kepatuhan Pajak Di Era Self-Assessment System," *Jurnal Pajak Dan Keuangan Negara (PKN)* 1, no. 1 (2019): 6, <https://doi.org/10.31092/jpkn.v1i1.606>.

²⁸ Lars P. Feld and Bruno S. Frey, "Trust Breeds Trust: How Taxpayers Are Treated," *SSRN Electronic Journal*, no. 322 (2021), <https://doi.org/10.2139/ssrn.263351>.

²⁹ Toyyibatuz Zaimah, "Efektivitas Sistem Self Assessment Dalam Pajak Penghasilan Di Kantor Pelayanan Pajak Pratama Batu (Perspektif Hukum Positif Dan Hukum Islam)," *Jurisdictie: Jurnal Hukum Dan Syariah* 7, no. 1 (2016): 44–58.

"The obstacle faced is related to data, not all e-commerce are known due to not all having an NPWP as the basis for becoming a taxpayer" (Mr. M, Supervision Section of KPP Gorontalo)³⁰

"MSME data includes e-commerce business actors, and for sub-businesses globally it includes MSMEs. But if it is separated specifically for e-commerce, it can be done, but only those who have an NPWP"³¹

This resulted in tax collection, namely PPn and PPh, not being optimal for all e-commerce business actors. As the results of interviews with Gorontalo KPP officials are as follows:

"There is no PPH collection in commerce except for those directly related to government agencies. What is mandatory in e-commerce is 11% VAT on marketplaces that are conducted, and even then it is difficult to detect because not all of them are registered as taxpayers" (Mr. M, Supervision Section of KPP Gorontalo)³²

The author also conducted interviews with online salespeople as a comparison, obtained the following information:

"My online sales business started around mid-2019. I did not know about the tax rules for this online sales business. I have never received socialization from the tax officer" (Mrs. T, online seller)³³

"My stall business is still new, around November 2022, but I have been selling online starting in 2019. I don't have an NPWP yet because I don't know that taxation is also being imposed on this online buying and selling business. No tax officials have come to explain, only BPS officers are keeping records of my small business" (Mrs. Y, online seller)³⁴

"I already have an NPWP but it's only been about a month, so I have never reported my annual business tax. I've heard about online sales tax, but I don't really understand to be clearer. For my turnover, it's quite large, around 40-45 million per month, so I think it's reasonable to be taxed, but for the calculation, I don't know yet, the tax officer will do the calculations." (Mrs. Z, online seller)³⁵

From interviews with online sellers, it can be seen that two out of three online sellers do not have a NPWP, so they do not feel obligated to pay and report sales tax. This is because they do not know the existing online sales tax regulations. Lack of socialization carried out by tax officers makes them not aware of these rules. The potential for state revenue from online sales taxation is quite large, such as the income from Mrs. Z needs to be maximized. If all online sellers have TIN and are aware of paying and reporting taxes, it will greatly support state revenues. Another problem that is generally known is VAT, but income tax (PPh) is often ignored.

³⁰ Tungko, "Wawancara Bapak M. Seksi Pengawasan KPP Gorontalo."

³¹ Tungko, "Wawancara Bapak R. Seksi PKD KPP Gorontalo."

³² Tungko, "Wawancara Bapak M. Seksi Pengawasan KPP Gorontalo."

³³ Nuroktaviana Tungko, "Wawancara Ibu T. Pelaku Penjualan Online" (Kota Gorontalo, 2023).

³⁴ Nuroktaviana Tungko, "Wawancara Ibu Y. Pelaku Penjualan Online" (Kota Gorontalo, 2023).

³⁵ Nuroktaviana Tungko, "Wawancara Ibu Z. Pelaku Penjualan Online" (Kota Gorontalo, 2023).

The need for comprehensive and integral regulation, as well as taking into account existing arrangements is something that cannot be denied anymore. The most appropriate form of regulation is in the form of a law that completely regulates e-commerce transactions. Several things that need to be regulated in e-commerce transactions include first, regulations regarding excise and taxes in the use of e-commerce applications. Second, arrangements related to electronic payments. Third, regulation of legal provisions relating to privacy and security in conducting transactions. Fourth, the capability and carrying capacity of the telecommunication infrastructure network and the technical standards applied in electronic commerce. Fifth, regulation of jurisdictional issues and cyber law applications³⁶.

Data is very crucial in managing online merchant taxpayers. The first concerns self-assessment, in which this system relies on the taxpayer himself reporting and paying taxes. If an online business actor does not want to register, the person concerned will automatically not be subject to tax obligations. However, if the business actor has registered and has an NPWP, the management of taxes will become clear. This is contrary to what has been regulated in the existing tax regulations in Indonesia, as follows:

a. Law No. 7 of 2014 on Trade³⁷.

- 1) In CHAPTER VIII regarding trade through the electronic system, Article 65 Paragraph 1 states that "Every Business Actor that trades goods and/or services using an electronic system is required to provide complete and correct data and/or information".
- 2) Paragraph 3 states that "The use of the electronic system as referred to in Paragraph (1) must comply with the provisions stipulated in the Electronic Information and Transaction Law".
- 3) Paragraph 6 states "Every business actor who trades goods and/or services using an electronic system that does not provide complete and correct data and/or information as referred to in paragraph (1) is subject to administrative sanctions in the form of license revocation".

b. Circular Letter of the Directorate General of Taxes Number SE/62/PJ/2013 on Affirmation of Tax Provisions on e-commerce Transactions³⁸ and Circular Letter SE-06/PJ/2015 on Withholding and or Collection of Income Tax on e-commerce Transactions³⁹.

The regulation confirms that the tax collected consists of Income Tax (PPH) and Value Added Tax (VAT) on e-commerce transactions which include Tax on business processes for providing space and/or time (online market place) services, taxes on sales business processes goods and/or services (classified ads), tax on the

³⁶ Wenny Almoravid Dunga, "Eksistensi Hukum Dalam Pemanfaatan Teknologi Transaksi E-Commerce," *Jurnal Aplikasi Manajemen Universitas Negeri Gorontalo* 7, no. 2 (2009).

³⁷ Presiden RI, Undang-Undang Republik Indonesia Nomor 7 Tahun 2014 tentang Perdagangan.

³⁸ Dirjen Pajak RI, Surat Edaran Direktorat Jenderal Pajak Nomor SE/62/PJ/2013.

³⁹ Dirjen Pajak RI, Surat Edaran SE-06/PJ/2015 tentang Pemotongan dan atau Pemungutan Pajak Penghasilan atas Transaksi e-commerce.

business process of depositing sales proceeds to online market place merchants by online market place organizers (daily deals) and tax on online retail.

- c. Regulation of the Minister of Finance of the Republic of Indonesia Number 010//PMK.010/2018

Regulating the tax treatment of trade transactions through the electronic system (e-commerce), marketplace platform providers are required to have a taxpayer identification number (NPWP) and must be confirmed as a taxable entrepreneur (PKP). The inauguration obligation as a Taxable Entrepreneur is also applied to marketplace platform providers even though they meet the criteria as a small entrepreneur. This regulation comes into effect from April 1, 2019⁴⁰

E-commerce taxes are difficult to implement. This is because the business has its own characteristics. The transaction process through e-commerce is so fast and practical. The difference in the transaction process between trading through e-commerce and conventional trading causes problems, namely the difficulty in establishing clear and fair tax regulations. Where is the problem of taxation in transactions through e-commerce, namely direct taxes and indirect taxes.⁴¹

As is the case with the imposition of Value Added Tax (VAT), which includes indirect taxes, this VAT is usually imposed on consumer goods. There are difficulties in determining the imposition of indirect taxes. This difficulty is caused by technological developments, namely the emergence of new items in the form of digital products. This is clearly different from conventional trading where goods or products can be seen physically. In addition, buying and selling transactions through e-commerce are carried out online which only involve two parties, without the state's knowledge of both parties, the buyer and the seller. So, it is still very difficult to tax electronic transactions through e-commerce even though regulations have been enacted⁴². Oversight and handling of taxation on e-Commerce transactions ultimately led to the existence of an internal system from DGT that has not been able to provide the right data requirements for online business actors and the circulation of transactions that occur⁴³.

Thus if business actors do not report themselves, of course the tax rules will not apply to them. The absence of online business actors has resulted in tax collection from the online sector not being optimal. Because the correctness of the database is crucial for testing the correctness of tax payments with the Self-Assessment system. The ineffectiveness of imposing taxes on online business actors is very unfortunate considering that the potential for taxes that can be obtained is very large and has not been specifically touched by the tax system due to weak efforts to capture this potential. This can also be caused by an unclear and real place of sale, making it

⁴⁰ Menkeu RI, Peraturan Menteri Keuangan Republik Indonesia Nomor 110/PMK.010/2018.

⁴¹ Umi Karmila, "Imposition of E-Commerce Tax: Antara Masalah Atau Potensi Dalam Perpajakan," pajak.com, 2022.

⁴² Karmila.

⁴³ Rachmasarinigrum, "Analisis Yuridis Dampak E-Commerce Terhadap Potensi Kehilangan Pajak Negara Indonesia," *Jurnal Civic Hukum* 5, no. 2 (2020): 230–41, <https://doi.org/10.22219/jch.v5i2.13910>.

difficult to detect the truth of the existence of an online business actor. Awareness of online business actors as taxpayers is also still low, so this creates gaps that result in reduced state treasury receipts. Online business actors as taxpayers should also be required to have a Taxpayer Identification Number (NPWP) as a means of tax administration, which is useful as a self-identifier or taxpayer identity in exercising their tax rights and obligations which are included in every tax document and can maintain order. in paying taxes and supervising tax administration.⁴⁴

In Indonesia, tax collection uses a self-assessment system where the taxpayer himself calculates and assesses the fulfillment of his tax obligations.⁴⁵This causes the ineffectiveness of fair income tax collection for all parties in Indonesia. The government should make rules that specifically regulate the imposition of taxes, both Income Tax and Value Added Tax for E-Commerce transactions and also for conventional transactions, so that justice for all Indonesian people can be created. Law enforcement factors also play an important role in this regard. Law enforcers must be firm and carry out regular supervision so that there is no gap for taxpayers to be negligent in their obligation to pay taxes in accordance with tax provisions in Indonesia. Supervision of the government should also be improved so as to reduce the potential for misuse of the taxes that have been collected.

Whereas there is also a system that applies to taxation in Indonesia, but it is very rarely done because it is usually carried out by certain parties. This system is known as the withholding system. *Withholding system* is a system of fulfilling tax obligations where the implementation of WP tax obligations is carried out by other parties (third parties) due to transactions between the taxpayer and the other party. The Withholding Tax System has a more dominant role, because it is applied to the VAT collection system. Implementation of a good system will be able to increase acceptance because everything is done according to a predetermined system. The withholding system will also make it easier to collect taxes without high administrative costs because the tax authorities minimize their role and give trust to the deductors. In addition, the withholding system will be effective in increasing voluntary tax compliance, because taxpayers have indirectly paid their taxes. This means that for taxpayers it will be more practical because taxes have been paid without going through the process of calculating.⁴⁶The application of this system can be applied to e-commerce business actors as a strategic step in the efficiency and effectiveness of tax management in Indonesia.

Increased supervision of taxpayers can be carried out including supervision of the current tax year and supervision before the current tax year. Strategic steps that can be taken analysis of financial reports to monitor material compliance with strategic taxpayers, issuance of SP2DK to request clarification from taxpayers on reported data,

⁴⁴ Melisa Rahmaini Lubis, "Kebijakan Pengaturan Pajak Penghasilan Dan Pajak Pertambahan Nilai Terhadap Transaksi E-Commerce," *Jurnal Ilmiah Hukum Administrasi Negara Fakultas Hukum Universitas Lampung* 4, no. 1 (2017).

⁴⁵ Sony Devany, *Perpajakan : Konsep, Teori, Dan Isu* (Jakarta: Kencana, 2006).

⁴⁶ Fitria Marni Husain, Zulkifli Boki, and Siti Pratiwi Husain, "Pengaruh Withholding System Terhadap Pajak Pertambahan Nilai (Studi Kasus Pada Kantor Pelayanan Pajak Pratama Gorontalo)" (Universitas Negeri Gorontalo, 2018).

visits to update tax data, issuance of warning letters to remind taxpayers to immediately carry out their tax obligations, issuance Tax Collection Letters if taxpayers do not comply in carrying out their tax obligations, and use the Approweb application to monitor compliance and explore tax potential through available modules.

5. Strategic Efforts in Managing Online Merchant Taxpayers (E-Commerce)

Observing the fundamental problems in the management of online merchant taxpayers (e-commerce), namely a database that does not cover all e-commerce actors but only those who already have NPWP and the lack of obedience of online merchants in registering and reporting their tax obligations, strategic efforts are needed so that management of this online merchant taxpayer to be better and optimal.

As the results of interviews that the author conducted at KPP Gorontalo and obtained the following results:

"Currently, the Directorate General of Taxes is working on a database for e-commerce business actors' taxpayers. The level of difficulty is indeed large because many of these business actors are difficult to trace, especially those who do not have an NPWP. This is because the current taxation system is self-assessment, which requires business actors to be aware of self-reporting of tax obligations" (Mr. R., PKD Section of KPP Gorontalo)⁴⁷

"Efforts being made, the central director general of taxes is currently collecting metadata by collecting data on all e-commerce in Indonesia through the PMSE mechanism: trading through the electronic system" (Mr. M., Supervision Section of KPP Gorontalo)⁴⁸

"The billing strategy is carried out using a persuasive approach to e-commerce actors who do not yet have taxpayers. This is done by the supervision section. The collection section cannot collect business actors who do not have an NPWP because they do not have the obligation to pay taxes" (Mr. B., KPP Gorontalo Collection Section)⁴⁹

There are several solutions that can be done to reduce the inhibiting factors in the imposition of Income Tax and Value Added Tax in online businesses. The government should make rules that specifically regulate the imposition of taxes, both Income Tax and Value Added Tax for E-Commerce transactions and also for conventional transactions, so that justice for all Indonesian people can be created. Law enforcement factors also play an important role in this regard. Law enforcers must be firm and carry out regular supervision so that there is no gap for taxpayers to be negligent in their obligation to pay taxes in accordance with tax provisions in Indonesia.

⁴⁷ Tungko, "Wawancara Bapak R. Seksi PKD KPP Gorontalo."

⁴⁸ Tungko, "Wawancara Bapak M. Seksi Pengawasan KPP Gorontalo."

⁴⁹ Tungko, "Wawancara Bapak B. Seksi Penagihan KPP Gorontalo."

The public as taxpayers should be educated about the importance of paying taxes for a country and given good and correct directions regarding procedures for paying taxes, so that it is hoped that the public will be aware and pay taxes on time and in accordance with tax regulations. So that the self-assessment system in Indonesia can run effectively. The government should also remain open and be able to provide comparable benefits to the country's development and if possible, oblige every online business actor to have an online business license and register their taxes so that it can facilitate monitoring and taxation of e-commerce actors in Indonesia.

At present, it is not only Indonesia that is experiencing very rapid growth in e-Commerce transactions. In several countries in the world also experience this phenomenon. However, in some of these countries there is a balance between the amount of trading conducted online and their tax revenues. Several countries have mechanisms for collecting taxes on e-commerce transactions as follows: first, Japan. The country of the rising sun even states that the country's largest tax revenue comes from e-Commerce transactions. The application of e-Commerce tax collection has been implemented since 2002. The method used by Japan is to form a Professional Team for e-Commerce Taxation (Protect), a special unit at the National Tax Agency (NTA) tasked with detecting e-Commerce transactions. The unit is integrated in the tax authority. The high level of industry players also fluctuates and trade across countries where transactions are carried out in cyberspace, requires expertise in the field of information technology in order to obtain data from business actors and the types of goods or services being transacted. The target of this special team is also all walks of life, not only large companies but also housewives who have an online selling business. With an 8% tax rate per transaction, Protect collects over 35% of Japan's overall tax revenue. requires expertise in the field of information technology in order to obtain data from business actors and the types of goods or services transacted. The target of this special team is also all walks of life, not only large companies but also housewives who have an online selling business. With an 8% tax rate per transaction, Protect collects over 35% of Japan's overall tax revenue. requires expertise in the field of information technology in order to obtain data from business actors and the types of goods or services transacted. The target of this special team is also all walks of life, not only large companies but also housewives who have an online selling business. With an 8% tax rate per transaction, Protect collects over 35% of Japan's overall tax revenue.⁵⁰

Second, the Republic of Korea, Singapore, Malaysia, China and Thailand. These countries use the same way of collecting e-Commerce transaction taxes. These countries implement the National Payment Gateway (NPG) system, so that tax collection can be more effective and efficient. With NPG, VAT collection is easier because all banks that serve online transactions or other payment services are connected to NPG switching institutions. Specifically for Singapore, there is e-NETS which is a domestic switching agency whose job is to record all online transactions that occur in Singapore. E-NETS is an NPG switching institution for all credit cards

⁵⁰ Rachmasariningrum, "Analisis Yuridis Dampak E-Commerce Terhadap Potensi Kehilangan Pajak Negara Indonesia."

(JCB, American Express, Master Card or Visa) that use the local Singapore dollar currency, e-NETS is also a switching institution for Internet Banking for all conventional banks in Singapore⁵¹.

With examples of other countries' success in implementing e-Commerce transaction taxes, the government is expected to immediately make and decide on appropriate mechanisms and regulations for the implementation of e-Commerce tax implementation. Because it is very unfortunate if action is not taken immediately given the potential for large taxes from e-Commerce transactions that can be collected by the government. PPh and VAT are still appropriate for e-Commerce transactions because according to tax regulations, everything that constitutes income must be taxed⁵².

For this reason, it can be seen that the Government is currently working on maximizing the implementation of taxes on e-Commerce transactions by making several efforts, including where the Ministry of Trade is preparing a Draft Law (RUU) on regulation of online trade taxes, preparing regulations which are derivatives by the Ministry of Communication and Information regarding procedures for buying and selling electronically and the Directorate General of Taxes will work with Information Technology and Banking institutions to detect online trading that is difficult to trace.

One of the programs that can be utilized by e-commerce businesses that have not fulfilled their tax obligations is Tax Amnesty program (Tax Amnesty). Tax amnesty is a pardon program given by the government to taxpayers in the form of eliminating taxes that should be owed, eliminating administrative sanctions, and eliminating criminal sanctions in the field of taxation. This program is implemented with the hope of providing additional tax revenue through payment of tax arrears and payment of redemption money paid by taxpayers participating in the program. This program is expected to be able to provide amnesty to taxes that should be owed by paying a copy of a certain amount which aims to provide an opportunity for taxpayers who have not paid taxes properly.⁵³

6. Conclusion

The taxation mechanism for online merchants (e-commerce) is carried out based on existing regulations which impose an obligation of Value Added Tax (PPN) of 11% or Value Added Tax (PPNBM) on luxury goods from every sale made. In addition, they also have to pay income tax (PPh) of 0.5% of total income or turnover of less than 4.8 billion per year. The fundamental problem with managing online merchant (e-commerce) taxpayers is that many business actors are not registered. The self-assessment system makes many online traders who do not have awareness as taxpayers not to register themselves and their businesses as tax objects. Existing regulations do not regulate the certainty of legal sanctions for online traders who do

⁵¹Muhammad Latief, "Belajar Soal Memajaki Transaksi E-Commerce Dari Tetangga," 2017.

⁵² Latief.

⁵³Zuriati Pou, Hartati Tuli, and Zulkifli Boku, "Analisis Efektivitas Penerapan Amnesti Pajak Bagi Penerimaan Pajak Di KPP Pratama Kota Gorontalo" (Universitas Negeri Gorontalo, 2018).

not fulfill tax obligations and taxpayer registration obligations for online traders. The strategic effort that is being implemented is that the Director General of Taxes is currently collecting metadata of online business actors through a mechanism for each online business actor to have an online business license and have his tax registered.

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