

Analysis Of The Effectiveness Of Pmse Vat Collection Based On The Tax Directorate's Instructions In Increasing Tax Revenue At The Primary Tax Office Of West Bekasi

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Received : August 15, 2023

Accepted : September 10, 2023

Published : October 10, 2023

Citation: Seran, W, I. (2023). Analysis Of The Effectiveness Of Pmse Vat Collection Based On The Tax Directorate's Instructions In Increasing Tax Revenue At The Primary Tax Office Of West Bekasi. Data : Journal of Information Systems and Management, 1(1), 14-28

ABSTRACT: Through law Number 2 of 2020, the Indonesian government began to impose taxes on Trading Transactions Through the Electronic System (PMSE). The phenomenon behind this research is the many obstacles that caused the realization of PMSE VAT revenue in certain years to fail in meeting the targets set by the government; 99.13% in 2019 and 85.17% in 2020. Only in 2021 the PMSE VAT revenue exceeded the target, i.e. 101.39%. Meanwhile, the number of registered Taxable Entrepreneurs (PKP) continues to increase every year. This study was conducted to analyze the effectiveness of PMSE VAT collection based on the instructions of the Directorate of Taxes in increasing tax revenue at the Primary Tax Office of West Bekasi in 2019-2021. In this study the author used Duncan's theory of effectiveness (in Sterrs 1985: 53) which states that to assess the effectiveness of a tax, certain criteria are required, such as realization of goals, integration, and adaptation. The approach used in this research is a qualitative approach with a descriptive method. Data was collected through observation, documentation and interviews. The results of this study indicate that PMSE VAT collection has been going well but not yet fully effective because in certain years it did not reach the target due to several obstacles experienced by the Primary Tax Office of West Bekasi, including inadequate infrastructure, and low awareness and knowledge of PMSE VAT.

Keywords: Effectiveness, value added tax (VAT), trading through electronic systems, tax revenue



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INTRODUCTION

National Development is one of the activities of the Indonesian government which is ongoing and sustainable, basically divided into those aimed at improving the welfare of the people, both material and spiritual. To be able to realize this goal requires development financing originating from state revenues. One effort to realize the independence of the nation or state in financing development is to explore sources of funds originating from within the country in the form of taxes. Taxes are the main source of state treasury income in increasing national development with the main aim of

improving people's welfare. One of the largest sources of state revenue is from the tax sector. For the government, taxes are one of the important revenues used to finance state expenditure.

In the midst of the rapid development of information technology, most of society's activities are carried out with the help of digital technology. Both social, economic and educational activities currently utilize technology as a means to achieve goals effectively and efficiently. People use technology as an entertainment medium by subscribing via digital platforms such as film streaming and digital music streaming as well as for work and school via digital platforms such as Zoom, Google Meet, and Skype and others. This is of course very profitable for companies providing digital services. The rapid development of the use of information technology in society has achieved windfall gains, especially in the midst of the Covid-19 pandemic. Therefore, the government issued provisions regarding the collection of Value Added Tax (VAT) for the use of foreign digital products via Electronic Trading Systems (PMSE). This policy is also included in the 2022 Macroeconomic Policy Principles of Fiscal Policy (KEM-PPKF) document as a form of fiscal reform in optimizing state revenues. Dwi Resti Pratiwi and Damia Liana (2021).

Tax experts assess that the applicable tax regulations are no longer relevant to the development of digital business which is currently growing rapidly, so according to Zulma & Hizazi (2021) they see that the Government really needs to carry out a regulatory revolution in securing the potential for Value Added Tax (VAT) on electronic commerce. With the issuance of PMK Number 48/PMK.03/2020, it appears that there is adequacy in bridging the irrelevance of the applicable tax regulations, with this PMK for understanding the meaning of Permanent Business Form, the appointment of e-commerce parties as tax collectors or withholders and the granting of NPWPs specifically for perpetrators. ecommerce marketplace platform provider.

There are several challenges or problems that the government, especially the DJP, still faces in optimizing PMSE VAT revenues, namely, limited access to data, causing tax authorities to still experience difficulties in collecting information on PMSE business actors, supervision and imposition of sanctions are still weak and this rule has the potential to cause Cost of Taxation. which is quite big. PMSE VAT optimization strategies that the government needs to consider include; The government needs to consider a split payment scheme in collecting VAT on PMSE activities, socializing the substance and administration of tax imposition on PMSE to all stakeholders. Apart from that, the tax authority needs to optimize VAT revenues for domestic PMSE business actors, supported by gaining access to data and information related to PMSE transactions. Dwi Resti Pratiwi and Damia Liana (2021).

The implementation of PMSE VAT has the potential to increase state revenues. However, on the other hand, this policy is also faced with the challenge of creating equal tax treatment (level playing field) between conventional business actors and the digital economy as well as between digital economy business actors at home and abroad. As stated in PMK 48/2020, the authority to appoint as PMSE VAT Collector is delegated from the Minister of Finance to the Director General of Taxes. This will result in potential misuse of VAT which will result in loss of state revenue from VAT. However, regarding this matter, the DJP has made efforts to carry out exchange of information with partners (exchange of information) for overseas PMSE. The scheme of

appointing foreign and domestic PMSE business actors as VAT collectors has the potential to result in large tax costs if supervision and imposition of sanctions are still weak. Judging from the tax costs, this system incurs greater costs, where taxpayers are required to calculate, deposit and report their own taxes correctly, completely and clearly and on time (Adnyani et al, 2020). In reality, this will be a burden because not all taxpayers have adequate tax knowledge (Kellie, 2018).

Based on a regulatory impact analysis study of the imposition of VAT on PMSE based on PMK 48/2020, it is known that the costs resulting from implementing this policy are greater than the benefits obtained (Widianto and Listia, 2020). The negative impact of imposing VAT on intangible goods/digital services from foreign PMSE business actors is that costs will arise for foreign PMSE business actors.

In its implementation from July 1 2020 to April 2021, there were 65 companies designated by the Directorate General (Ditjen) of Taxes as PMSE VAT collectors, of which 6 were companies located in Indonesia. The PMSE VAT revenue obtained during the September to December 2020 period was IDR 0.731 trillion, meanwhile in the January to April 2021 period it began to experience an increase of IDR 1.11 trillion. Of course, this figure is still far from the target, where the Ministry of Finance itself has studied that the VAT obtained from PMSE activities is IDR 10.4 trillion. This shows that the DJP is experiencing various challenges and obstacles in optimizing VAT revenues. If this is allowed to continue, digital economic activities will actually give rise to a new version of the shadow economy. Dwi Resti Pratiwi and Damia Liana (2021).

The government needs to collaborate intensively with foreign and domestic PMSE organizers for effective implementation of this regulation. This collaboration can be carried out either through a bilateral scheme between governments or between the government and PMSE organizers. This is important because the government needs to pay attention to the readiness aspect of business actors, so that there is good participation and cooperation in the process of fulfilling VAT obligations. Because business actors need to make adjustments between fulfilling VAT administration obligations and the digital transaction business model they run, especially for PMSE business actors domiciled abroad.

The government, through the Ministry of Finance, which assigned the Director General of Taxes, has not yet optimized state revenues in the field of PMSE VAT, especially domestically. The impact is that without realizing it, policies in appointing PMSE VAT Collectors that are not optimal support practices in the field that make it very likely that Domestic Taxpayers as sellers on e-commerce marketplace platforms will not remit the tax owed on PMSE VAT. So it cannot be denied that a potential tax loss of 10% will be felt by the State, if the DJP cannot optimize tax revenues in this sector. Apart from that, the meaning and understanding of PMSE VAT Collectors can be expanded to include Domestic PMSE VAT Collectors. PMK Number 210/PMK.010/2018 is a PMK which is the basic milestone for the ability to collect Domestic PMSE VAT. Due to having a capable system on the e-commerce marketplace platform, it is easy to record buying and selling transactions at shops contained in the company's e-commerce marketplace platform application. Apart from that, to be able to increase domestic PMSE VAT income cumulatively, it can also increase the increase in Taxpayers of PMSE business actors who do not yet have a NPWP

and/or expand the increase in the confirmation of PMSE entrepreneurs with a turnover of more than 4.8 billion rupiah per year as subject entrepreneurs. Tax (PKP).

In 2018, the Ministry of Finance formulated PMK Number 210/PMK.010/2018 which regulates tax treatment of PMSE (E-commerce) transactions. However, in 2019 PMK Number 31/PMK.010/2019 was issued regarding the revocation of PMK Number 210/PMK.010/2018. Therefore, starting in 2019 the regulations regarding taxation of PMSE transactions in PMK-210/PMK.010/2018 will no longer apply. Provisions regarding the PMSE VAT mechanism are regulated in Minister of Finance Regulation Number 48/PMK.03/2020. PMK-48/PMK/03/2020 regulates procedures for appointing VAT collectors, deposits and reporting on the use of JKP and/or BKPTB originating from outside the customs area and within the customs area via PMSE. With the implementation of PMK-48/PMK.03/2020, it can be seen that the Indonesian government has made VAT on PMSE transactions one of the solutions for exploring tax potential in economic digitalization.

In PMK Number 48/PMK.03/2020, PMSE business actors are explained. PMSE business actors are individuals or entities that carry out business activities in the PMSE sector, consisting of foreign service providers, foreign PMSE organizers, foreign traders, and/or domestic PMSE organizers. PMSE business actors will later be appointed by the minister of finance to become PMSE VAT collectors. PMSE VAT collectors who have been appointed by the minister of finance have the responsibility to collect, deposit and report VAT on the use of JKP and/or BKPTB from outside the customs area within the customs area which is carried out through PMSE (Directorate General of Taxes, 2020).

As of November 2020, there have been several business actors who have been appointed as PMSE VAT collectors by the minister of finance. The appointment of the PMSE VAT collector by the minister of finance was announced in a press release from the Directorate General of Taxes (DJP).

The West Bekasi Pratama Tax Service Office is one of the Tax Service Offices under the DJP West Java III Regional Office. The West Bekasi Pratama Tax Service Office is located on Jl Cut Mutia, Bekasi City. With technology that has developed and the population is starting to become denser and has high economic activity, it is possible for taxpayers to not pay taxes on time or even not pay taxes at all. The effectiveness of tax collection describes the performance of a government. Where performance is an achievement that can be achieved by an organization in a certain period(Hurlocker et al., 2023).

Table 1 Data on Target and Realization of VAT Revenue at KPP Pratama West Bekasi

No	Year	Target	Realization	%
1.	2019	484,790,765,000	476,647,774,760	99,13%
2.	2020	419,316,367,000	357,163,410,165	85,17%
3.	2021	515,788,765,000	522,988,282,281	101,39%

Source: West Bekasi KPP Pratama

From Table 1 above, it can be seen that the amount of VAT has increased on the target side in 2021 by 101.39%, while the realization has increased in 2019 and 2021. However, the realization of VAT revenue in 2019 and 2020 did not meet the target. This means that in general the level of effectiveness of collection is good but not completely effective. Efforts to expedite VAT revenue also influence whether or not the VAT revenue target at West Bekasi KPP Pratama is achieved or not (Guliyeva et al., 2020).

This is a challenge in itself for KPP Pratama West Bekasi to look for strategies so that it can continue to maintain effectiveness and increase PMSE VAT revenues so that it always reaches the targets that have been determined. Effectiveness in this research is not only seen from the percentage between realization and tax targets that have been determined by the government, but can be seen from the perspective of fulfilling several entities in the theory used by the author in this thesis research, namely using effectiveness theory according to Duncan (in Streers 1998: 53) .

In this case, it can be seen that there are still many obstacles that cause the realization of PMSE VAT revenues in certain years to not meet the target, this happens because there are still many Taxpayers who do not understand the Tax Regulations related to PMSE VAT. So there are often violations of tax regulations, whether regarding delays or not making tax payments, causing the realization of tax revenues from PMSE VAT to be insignificant. Another thing that is also an obstacle in accepting PMSE VAT is the lack of socialization from the relevant KPP to Taxpayers regarding the system and rules for paying PMSE VAT Tax so that many Taxpayers do not understand.

Based on pre-research observations and interviews, the problems related to VAT through PMSE are as follows:

1. People rely heavily on technology as can be seen from the results of marketplace users
2. The irrelevance of the prevailing PMSE regulations
3. There is unequal treatment between domestic and foreign PMSE business actors
4. The amount of increase in VAT revenue is not comparable to the marketplace survey
5. PMSE regulations are less effective
6. PMSE actors still don't understand many PMSE regulations
7. Lack of supervision for PMSE perpetrators
8. There is a lot of potential that has not been optimized
9. Lack of expansion of the understanding and meaning of PMSE VAT

Based on the background of the problem above, the author tries to describe the scope of the problem in this research. Among others are:

1. The researcher only discusses how to analyze the effectiveness of PMSE VAT collection based on the appointment of the Tax Directorate in increasing tax revenues at KPP Pratama West Bekasi.

2. The researcher only discusses the obstacles experienced in the effectiveness of PMSE VAT collection based on the appointment of the Tax Directorate in increasing tax revenues at KPP Pratama West Bekasi
3. The researcher only discusses efforts to overcome obstacles to the effectiveness of PMSE VAT collection based on the appointment of the Tax Directorate in increasing tax revenues at KPP Pratama West Bekasi.

Based on the limitations and problem identification above, the researcher formulated the problem, namely:

1. What is the effectiveness of PMSE VAT collection based on the appointment of the Tax Directorate in increasing tax revenues at KPP Pratama West Bekasi?
2. What are the obstacles to the effectiveness of PMSE VAT collection based on the appointment of the Tax Directorate in increasing tax revenues at KPP Pratama West Bekasi?
3. What are the efforts to overcome obstacles to the effectiveness of PMSE VAT collection based on the appointment of the Tax Directorate in increasing tax revenues at KPP Pratama West Bekasi?

Based on the explanation of the research focus discussed by the previous author, the objectives of this research are:

1. To analyze the effectiveness of PMSE VAT collection based on the appointment of the Tax Directorate in increasing tax revenues at KPP Pratama West Bekasi.
2. To analyze what are the obstacles in collecting PMSE VAT based on the appointment of the Tax Directorate in increasing tax revenue at KPP Pratama West Bekasi
3. To analyze what efforts are made to overcome obstacles to PMSE VAT collection based on the appointment of the Tax Directorate in increasing tax revenues at KPP Pratama West Bekasi

Analysis

According to Spradley (Sugiyono, 2014:332) Analysis is "analysis of any kind involving a way of thinking. It refers to the systematic examination of something to determine its parts, the relationship between parts and the relationship to the whole. Analysis is a search for patterns" which means analysis in any type of research, is a way of thinking. This relates to the systematic examination of something to determine its parts, the relationships between parts, and its relationship to the whole. Analysis is to look for patterns.

Effectiveness

According to Mardiasmo (2017: 134) "Effectiveness is a measure of the success or failure of an organization in achieving its goals." If an organization achieves its goals then the organization is running effectively. Effectiveness indicators describe the range of consequences and impacts (outcomes) of program outputs in achieving program goals. The greater the contribution of the

output produced to achieving the specified goals or means, the more effective the work process of an organizational unit will be.

Basic Tax Theory

According to Adriani Dwikora Harjo, 2019: 4, Tax is a State contribution (which is forced) which is owed by taxpayers, pays it according to regulations without getting a return which can be directly appointed and whose purpose is to finance general expenses related to State duties. to organize government.

There are six theories of justification for tax collection according to Pohan (2014: 40-44), including:

1. Insurance Theory
2. Interest Theory
3. Devotion Theory
4. Carrying Force Theory
5. Buying Style Theory
6. Development Theory

Value Added Tax (VAT)

According to Suandy (2017:56) that: Value Added Tax (VAT) is a tax imposed on the delivery or import of Taxable Goods or Taxable Services carried out by Taxable Entrepreneurs and can be imposed several times each time there is an increase in value and can be credited as a deduction output tax(Alm & El-Ganainy, 2013)(Siddiquee & Saleheen, 2021; van Oordt, 2018).

Characteristics of Value Added Tax

According to Waluyu (2014:11) Value Added Tax has several collection characteristics or characteristics known as legal characteristics, including the following:

- a) VAT as an objective tax
- b) VAT as an indirect tax (indirect tex)
- c) Multistage tax VAT collection
- d) VAT is collected using tax invoice evidence
- e) VAT is neutral
- f) VAT does not give rise to double taxation
- g) VAT as a tax on domestic consumption on the delivery of Taxable Goods or Taxable Services is carried out on domestic consumption

Trading Through Electronic Systems (PMSE)

According to E. Turban, et al. in Rizki, et al (2019) "Electronic Commerce or what is called Ecommerce is electronic commerce which includes the process of buying and selling goods or services, exchanging products, transferring funds, services and information using computer networks or the internet."

PMSE VAT collection

PMSE VAT Collector is a PMSE Business Actor appointed by the minister who carries out government affairs in the field of state finance to collect, deposit and report VAT on the utilization of Intangible BKP and/or JKP from outside the Customs Area within the Customs Area via PMSE.

PMSE VAT collection is as follows:

1. For direct transactions
 - a) Overseas Traders
 - b) Overseas Service Providers
2. For transactions via PPMSE
 - a) Foreign Traders
 - b) Overseas service providers
 - c) Overseas PMSE (PPMSE) Organizer
 - d) Domestic PMSE (PPMSE) Organizer

Subject and Object of PSME VAT Collector

1. PMSE business actors
2. PMSE business actors
3. The authority to appoint as PMSE VAT Collector is delegated from the Minister of Finance to the Director General of Taxes
4. The appointment as PMSE VAT Collector will take effect at the beginning of the following month after the date of the appointment decision
5. PMSE VAT collectors are given an identity number as a means of tax administration

Rates, Proof, Deposit and Reporting of PMSE VAT

1. VAT rate

- a) The amount of VAT collected by the PMSE VAT Collector
- b) VAT collection is carried out at the time of payment by the Buyer of Goods and/or Recipient of Services

2. Proof of VAT Collection

- 1) The PMSE VAT collector produces proof of VAT collection, which can be in the form of:
 - a) commercial invoice
 - b) billing
 - c) order receipt, or
 - d) a similar document stating that VAT has been collected & payment has been made
- 2) Proof of VAT collection which at least contains certain information is a certain document whose position is equivalent to a Tax Invoice.

3. VAT deposit

- 1) PMSE VAT collectors are required to deposit the VAT collected for each Tax Period, no later than the end of the month following the end of the Tax Period.
- 2) The VAT collected is deposited electronically into the state treasury account in accordance with the provisions regarding electronic tax deposits
- 3) Payment of VAT collected using:

- a) Rupiah currency (KMK exchange rate on deposit date);
- b) United States Dollar currency; or
- c) Other foreign currencies determined by the Director General of Taxes

4. VAT reporting

- 1) PMSE VAT collectors are required to report* VAT that has been collected & that has been deposited, quarterly for the period of 3 Tax Periods, no later than the end of the following month after the quarterly period ends
- 2) The report should contain at least:
 - a) number of buyers of goods and/or recipients of services
 - b) payment amount
 - c) the amount of VAT collected; And
 - d) the amount of VAT that has been paid, for each Tax Period.
- 3) The Director General of Taxes can ask the PMSE VAT Collector to submit a report* detailing VAT transactions collected for each period of 1 calendar year
- 4) The transaction details report should contain at least:
 - a) VAT collection proof number & date
 - b) Payment amount
 - c) The amount of VAT collected
 - d) Name & NPWP of the Goods Buyer and/or Service Recipient in the case of proof of VAT collection includes the NPWP.

E-Commerce

According to Laudon and Traver (2017:8–9) E-commerce is a commercial transaction involving the exchange of value carried out through or using digital technology between individuals.

Tax revenue

Tax revenues are all state revenues consisting of domestic taxes and international trade taxes. Realized tax revenues are revenues originating from taxpayers that have been successfully collected by the KPP. Tax collection is a manifestation of the dedication of obligations and participation of taxpayers who directly and jointly carry out tax obligations that are needed for state financing and national development. Taxes viewed from an economic aspect are state revenues that are used to direct people's lives towards prosperity. Taxes are the driving force for people's economic life.

METHOD

In this research the author uses a qualitative descriptive method, a research method that seeks to collect, present and analyze data so that it can provide an adequate picture of the objects being studied in the field by directly making observations to obtain the information needed in this research. The author will conduct this research at KPP Pratama West Bekasi which is located on Jl. Cut Mutia No. 125 RT 001 RW 008 Margahayu, East Bekasi, West Java 17114. The data in this research were obtained from informants such as:

Table 2 List of Informants

No	No	Information
1.	Asni Zuendrita	Functional Staff of East Bekasi KPP Pratama Employees
2.	Rizky Ananda Pradani	Tax Consultant Staff
3.	Raden Maosul, SE, MM	As a tax lecturer at the STIAMI Institute
4.	Elbi's mother	PMSE VAT Taxpayer 1
5.	Ochy's mother	PMSE 2 VAT Taxpayer

RESULT AND DISCUSSION

1. Effectiveness of PMSE VAT Collection in increasing tax revenues

PMSE VAT collection is one of the tax revenues that has been regulated in PMK regulation number 48/PMK 03/2020, the purpose of this collection is as a solution for exploring tax potential in economic digitalization, so that the digitalized economy advances and develops every year in accordance with planning. government. PMSE VAT revenues at the West Bekasi KPP Pratama in certain years were ineffective so they did not reach the targets that had been determined, this was because there were still many taxpayers who did not comply with paying taxes.

To assess the effectiveness of a type of tax collection, the author analyzes the variables proposed by Duncam (in Steers 1985: 53) where there are 3 variables to assess the effectiveness of a type of collection, namely as follows:

a. Achievement of objectives

Achieving goals is the overall effort to achieve goals that must be viewed as a process. Therefore, in order to ensure the achievement of the final goal, phasing is needed, both in the sense of phasing in the achievement of its parts and phasing in the sense of periodization. Achieving goals consists of several factors, namely: time period and targets which are concrete targets.

From the results of achieving the goal, it is stated that PMSE VAT revenue does not appear to be fully effective due to various existing obstacles such as the lack of awareness of taxpayers in paying taxes and also the lack of understanding of taxpayers about the importance of paying taxes. The following is data on the number of PMSE VAT PKPs registered at the West Bekasi KPP Pratama

Table 3 Data on the Number of Taxpayers Subject to PMSE VAT Tax at KPP Pratama West Bekasi, 2019 to 2021

Year	Number of PKP
2019	3596
2020	3967
2021	4209

Source: West Bekasi KPP Pratama

Based on table 3, it can be seen that the number of PMSE VAT taxpayers has increased every year, namely in 2019 there were 3596 registered as PMSE VAT taxpayers, in 2020 there was another increase of 3967 registered taxpayers and in 2021 it increased to 4209 taxpayers registered as VAT PMSE. Still not with PMSE VAT revenues, in certain years PMSE VAT revenues were not realized according to the predetermined targets. The following is data on the target and realization of PMSE VAT revenue at the West Bekasi KPP Pratama.

In table 1 chapter 1 it can be concluded that in 2019 the realization of revenues had not reached the target with a percentage of 99.13%, in 2020 the realization of PMSE VAT revenues had decreased so that they had not reached the target with a percentage of 85.17%, whereas in 2021 PMSE VAT revenues achieved the target and actual revenue increased with a percentage of 101.39%. This is a challenge for West Bekasi KPP Pratama to look for strategies so that it can continue to maintain and increase PMSE VAT revenues so that it always achieves predetermined targets and can continue to increase Tax Revenues from the PMSE VAT sector every year. And the efforts made by the West Bekasi KPP Pratama to increase the effectiveness of PMSE VAT collection are by conducting outreach to taxpayers to provide knowledge and information and reach the public's thoughts on the importance of paying taxes.

b. Integration

Integration is a measurement of the level of an organization's ability to carry out socialization, develop consensus and communicate with various other organizations. Integration consists of several factors, namely: procedures, socialization processes. In carrying out activities, a procedure must be prepared as a basis for carrying out the activity. The procedure is prepared as well as possible so that the objectives of the planned activity can be achieved. Without procedures, of course activities will not run as desired. Socialization is carried out in this activity, namely to provide insight, understanding, information and guidance to the public in general and taxpayers in particular so that they know all things regarding taxation and tax laws carried out by the authorized agencies. Socialization can not only increase knowledge about taxes which can later have an impact on increasing awareness of taxpayers themselves.

In terms of integration, based on the results of interviews with informants in increasing PMSE VAT revenues, it can be seen from the regulators who apply integration values, namely from an attitude of responsibility, honesty, fairness and independence in carrying out their respective duties both in service and collection, so that it is appropriate with the procedures that have been established at this time, it can be said to be working well, but on the other hand, there is a need for public awareness because there are still many people who do not understand the policies and

regulations for collecting PMSE VAT, so this is hampering the receipt of PMSE VAT. The efforts made by West Bekasi KPP Pratama are to continue to maintain the integration values that are already underway and carry out socialization through several activities, some of which are via social media in the form of Instagram, Twitter which can be accessed directly by the public or via the DJP portal. public. This can help the public see new policies or related new regulations regarding PMSE VAT and media through offline media such as meeting AR.

c. Adaptation

The adaptation referred to here is the organization's ability to adapt to its environment. Adaptation consists of several factors, namely: increasing capabilities and infrastructure. In this case human resources as well as capabilities and infrastructure. Where resources here relate to sources that can be used to support the success of an organization such as honesty, professionalism, fairness, independence and competence in their field. Human resources greatly influence the success of an organization, without human resources an organization will run slowly. And facilities or infrastructure are one of the factors that influence the success of an organization in order to obtain optimal results in the implementation of tax collection.

In terms of adaptation, based on the results of interviews with informants, increasing PMSE VAT revenue can be seen from the increasing prevalence of PMSE VAT collection, more and more people are keeping up with the times by trading via electronic systems, but the existing infrastructure is not adequate, this can hinder PMSE VAT revenue. . In this case, the efforts made by KPP Pratama West Bekasi are to continue to improve infrastructure so that revenues from the PMSE VAT sector can increase every year.

2. Barriers to the effectiveness of PMSE VAT collection in increasing tax revenues at KPP Pratama West Bekasi

Obstacles are things that contribute to failure in achieving the targets of a policy. The effectiveness of PMSE VAT collection has been going well but is not yet fully effective. VAT revenues from the PMSE sector are very high. Judging from the large potential of the PMSE VAT sector, it is still very high, but in reality there are still many PMSE VAT taxpayers who do not understand the policies that have been determined by the government.

Based on the results of the verbatim analysis that the author conducted through interviews with informants, documentation of data, and observations, the author concluded that the obstacles faced by the West Bekasi Pratama Tax Service Office itself so that the PMSE VAT revenue target was not realized properly include:

- a. Insufficient infrastructure
- b. Public awareness to be more compliant with taxes, especially PMSE VAT, is still very low
- c. Lack of outreach to the public and taxpayer knowledge regarding PMSE VAT policies and regulations is still low

3. Efforts are being made to overcome obstacles to PMSE VAT collection in increasing tax revenues at KPP Pratama West Bekasi

Based on the obstacles that exist in terms of increasing tax revenues, according to the verbatim analysis the author concludes that the efforts that are necessary and can be made to overcome the existing obstacles are as follows:

- a. There is a need to improve facilities and infrastructure
- b. Always urge the public to increase awareness and be more obedient in depositing and paying taxes, especially PMSE VAT.
- c. The regulator, in this case the West Bekasi KPP Pratama, should be more aggressive in conducting tax outreach to the public about the importance of paying taxes, especially PMSE VAT. And be more active in socializing trade transactions through electronic systems, both online and offline.

CONCLUSION

Based on the results of research conducted by the author regarding the effectiveness of PMSE VAT collection based on the appointment of the Tax Directorate in increasing tax revenues at KPP Pratama West Bekasi. So the author draws the following conclusions:

1. The effectiveness of VAT revenue from the PMSE sector has been going well but is not yet fully effective, assessed from the 3 indicators put forward by Duncan (in Sterrs 1985: 53) namely goal achievement, integration and adaptation, in goal achievement seen from target data and realization of VAT revenue PMSE in a particular year did not reach the target, due to several obstacles experienced by KPP Pratama West Bekasi such as inadequate infrastructure, awareness and knowledge about PMSE VAT which was still low.
2. The obstacles that occur in the effectiveness of PMSE VAT revenue are:
 - a. Infrastructure facilities are not yet adequate.
 - b. Public awareness to be more compliant with taxes, especially PMSE VAT, is still very low
 - c. Lack of socialization about taxes to the public and lack of public knowledge regarding PMSE VAT policies and regulations
3. Efforts that need to be made by KPP Pratama to overcome existing obstacles are by conducting more frequent outreach to the entire community about the importance of paying taxes, especially PMSE VAT and carrying out activities more often either through social media in the form of Instagram, Twitter or via the DJP portal which can be accessed directly by the public in addition to having an Account Representative (AR) who responds quickly to taxpayers.

Based on the discussion of the conclusions that have been presented, the author provides suggestions, namely:

- a. So that the West Bekasi Pratam Tax Service Office further improves infrastructure, both in service and collection so that it can always be reached by the public.

- b. The West Bekasi Primary Tax Service Office must be more aggressive in conducting outreach and providing wider information regarding PMSE VAT collection so that public knowledge about the importance of paying taxes, especially PMSE VAT, increases every year.
- c. So that the community as good citizens must always be able to participate in supporting economic development in the Bekasi City area to become better and more advanced, by contributing in terms of paying taxes, especially PMSE VAT.

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