

Analysis of the Effectiveness of Income Tax Policy on Trade Transactions via Electronic Systems (E-Commerce) in Efforts to Increase Tax Revenue in 2018-2020 (Case Study at KPP Pratama Jakarta Jatinegara)

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ABSTRACT: According to the Association of Indonesian Internet Service Providers (APJII) in 2019-2020 internet users in Indonesia were 196.71 million people out of a total population of 266.91 million or 73.7% of the total. Along with the soaring use of the internet in Indonesia, this has created an opportunity for many people to do business through the internet (e commerce). This study aims to analyze the effectiveness of income tax policies on trade transactions through electronic systems (e-commerce), along with the inhibiting and driving factors in increasing tax revenues. The author uses the theory of Martani and Lubis (2009:55) quoted in the journal Journal of Governance vol.1. no. 2. 2021. This study uses a qualitative approach with a descriptive method. The data collection techniques used are interview, observation, and documentation methods. From the results of this study, the increase in income tax revenue on trade through electronic systems (e-commerce) cannot be said to be effective. In the realization of e-commerce tax revenue has not been realized optimally. Because not everyone understands the tax on e-commerce transactions and there is no stipulation of a mechanism from several merchants to register, this makes the data not optimally detected. This happens because the data for online business actors is incomplete, the lack of socialization provided, lack of awareness, lack of legal clarity, and efforts that can be made are to be able to carry out socialization on an ongoing basis through online and offline, collaborate with relevant stakeholders in encouraging taxpayers make a TIN, and build awareness in the scope of taxes on e-commerce transaction.

Keywords: Effectiveness, e-commerce tax policy, increasing revenue



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INTRODUCTION

One of the most important state revenues for national implementation and development is taxes. Indonesia is one of the countries that collects taxes for the benefit of state spending and public welfare. The role of increasing tax revenues became increasingly visible after the economic crisis where the APBN increased drastically because it had to cover new costs. To overcome this problem, the government must increase tax revenues. According to Article 1 point 1 of Law Number 28 of 2007 concerning General Provisions and Procedures for Taxation, the definition of Tax is a mandatory contribution to the state made by an individual or body that is coercive

based on the Law, without receiving direct compensation and using it. for state needs for the prosperity of the people.

In general, taxes imposed in Indonesia can be divided into two, namely central taxes and regional taxes. Central tax is a tax collected by the central government and used to finance all state spending needs. while regional taxes are income sourced and collected by the regional government. Central taxes include income tax (PPh), Value Added Tax (PPN), Luxury Goods Sales Tax (PPnBM), Land and Building Tax (PBB), Stamp Duty, and other indirect taxes.

According to the Indonesian Internet Service Providers Association (APJII), in 2019-2020 there were 196.71 million internet users in Indonesia out of a total population of 266.91 million people or 73.7% of the total. This indicates an increase from 2018 of 64.8% (APJII survey). These developments change the behavior of society and civilization from various aspects, one of which is the use of electronic media or the internet. This is proof that internet use can change people's behavioral patterns in consuming and using technological devices that can access various things. All these developments bring us to the threshold of the fourth revolution in the history of human thought, or known as the industrial revolution 4.0, when viewed in the construction of human knowledge which according to Stevent Harrard in Post-Gutenberg Galaxy: The Fourth Revolution in the Means of production of Knowledge is characterized by a borderless way of thinking. One aspect that is the main characteristic of the Industrial Revolution 4.0 is the very rapid growth and development in the field of technology, especially electronic and computerized devices. The internet has now become a basic need for society, meaning that internet use has become an inseparable part of everyday life.

As internet usage in Indonesia soars. This creates an opportunity for many people to do business via the internet. Buying and selling activities and/or services via the internet is known as e-commerce (electronic commerce) which is part of electronic business, namely business carried out using electronic transmission (Straubinger et al., 2023). The factor for the rapid growth of e-commerce in Indonesia is due to the fairly rapid growth of the middle class in Indonesia, namely 21% of the total population or 57.3 million people in 2019 and the very consumptive behavior of society in carrying out online shopping habits (Zhou & Lee, 2023). Apart from these factors, there are supporting factors for the development of e-commerce, starting from the increasing penetration level of internet use and mobile devices and the increasing number of financial technology companies, making it easier to carry out various payment methods.

The ease of obtaining information and technological advances in this era of globalization create challenges, risks and obstacles that must be recognized. Starting from facing various crime problems in cyber space as well as problems in the tax sector. The government is overcoming its own challenges, especially problems in the tax sector, especially income tax from e-commerce, this gives rise to tax implications in the imposition of taxes in Indonesia. Because the increasingly rapid progress in technology and information, especially in the business world, does not always coincide with the same progress in the legal field. This is because electronic business is developing business processes very quickly using various payment methods and there is a very rapid shift in new

paradigms which requires new acceptance, procedures and mindsets which should be in line with developments with new laws and regulations.

In response to these developments, the Government has withdrawn the regulation, namely Number 210/PMK.010/2018 concerning tax treatment of trade transactions via electronic systems. This means that the government is showing tax treatment by managing an e-commerce database as a basis for determining e-commerce business development policies and currently using circular letter No. 62 of 2013 concerning confirmation of tax provisions for e-commerce transactions. The contents of the letter are no differences in tax treatment for e-commerce transactions and trade and/or other services. However, in relation to the tax collection system in Indonesia which adheres to the Self Assessment System, the implementation of this system will be effective if conditions of voluntary compliance in society have been established (Mustikasari, 2007). This results in taxpayers being given complete trust to calculate, pay and report the tax owed themselves based on tax provisions. Meanwhile, the tax authorities are obliged to provide guidance, supervision and services to fulfill tax obligations. Taxpayer awareness and compliance of e-commerce players plays an important role in the success of taxation. Income tax is imposed on tax subjects relating to income received or earned in one tax year. The tax sector is a real manifestation of state development, therefore public awareness and responsibility is needed to contribute to the state in the form of taxes. It is hoped that this message can be conveyed and accepted by the public, especially e-commerce taxpayers who do not comply with taxation.

The measure of the level of e-commerce taxpayer compliance can be seen from the number of SPT reports, both Periodic SPT and/or Annual SPT. SPT reporting is very important, which means that e-commerce taxpayers have carried out their obligations in accordance with the Tax Law. Judging from the submission of the SPT, the Masa SPT is reported monthly in the tax month, while the Annual SPT is reported annually in the tax year. According to the Head of the Data and Information Processing Section, the large number of tax bill circulars for e-commerce players who have not paid taxes and reported Annual Tax Returns is a classic problem in every Tax Service Office. Moreover, e-commerce taxpayers are not yet aware of the importance of contributions in the tax aspect. Therefore, the issue of compliance becomes important. If e-commerce actors comply, it will increase tax revenues.

Judging from the table on the level of compliance of e-commerce taxpayers in reporting Annual Income Tax Returns article 4 paragraph 2 in the last three years, there has been no significant change. In fact, there tends to be an increase and decrease every year. Below, the researcher displays a table of compliance levels of e-commerce taxpayers registered at KPP Pratama JakartaJatinegara in table 1 as follows.

Table 1 Number of Compliance Levels of E-Commerce Taxpayers Registered at KPP Pratama Jakarta Jatinegara in 2018-2020 seen from the number of reporting SPT PPh article 4 paragraph 2 for the 2018-2020 tax year

Year	Number of SPT	Total WP total
2018	2.009	134.886
2019	2.163	143.147
2020	1.811	154.351

Source: KPP Jakarta Pratama Jatinegara

From the above phenomenon it can be seen that e-commerce taxpayer compliance experiences increases and decreases every year, in 2019 the level of mandatory compliance experienced an increase in the number of SPT reporting compared to 2018 and experienced a decrease in 2020 in the number of SPT reporting compared to 2019. In order to create ideal conditions In collecting income tax on e-commerce transactions, the government creates a policy/regulation formula regarding online transaction procedures involving at least three parties such as sellers, service providers (online platforms), and payment banks. In this case, the service provider (online platform) has the right to deduct tax at a rate of 0.5 percent. In order to create efficiency, effectiveness and certainty in collecting taxes in its implementation(He & Zhang, 2018; Hurlocker et al., 2023)

Table 1 Realization Level of Final Income Tax Revenue at KPP Pratama Jakarta Jatinegara in 2018-2020

Year	Target	Realization	Achievements
2018	277.114.940.000	399.977.035.491	144%
2019	557.179.656.000	542.522.486.574	97%
2020	331.315.584.000	340.305.408.138	103%

Source: KPP Pratama Jakarta Jatinegara

Based on data from table 1, it shows that there was an increase in the level of realized income tax revenue in 2019 but was almost close to the revenue target and in 2020 there was a decrease in the level of realized income tax revenue from the previous year but exceeded the tax revenue target that had been set. The drastic decline in 2020 indicates the impact of the Covid-19 pandemic which can be felt by many parties, including MSMEs. Therefore, the government provides various tax incentives. The Circular Letter from the Director General of Taxes was prepared with the aim of realizing uniformity in understanding the tax aspects of e-commerce transactions, which aims to optimize the potential for income tax revenue through electronic media systems (E Commerce) in

accordance with statutory provisions. Online trade (E Commerce) is also the same as conventional trade with the same tax treatment and rates. However, Income Tax (PPh) from income obtained as a result of online trading is difficult to detect, and there is no system that can support seeing the incoming and outgoing e-commerce transactions. The reason is the lack of appropriate tax regulations in determining income thresholds. Even though the potential for tax revenue from e-commerce transactions is very large.

From the background described above, the author limits the scope of the research so as not to deviate from writing the thesis. From the scope of the field of science in this research, it is how effective the policies implemented are regarding practices in implementing Income Tax (PPh) on E-Commerce transactions and their relation to taxpayer compliance.

The problem in this research is formulated as follows:

1. How effective is the income tax policy on trade transactions via electronic systems (e-commerce) in an effort to increase tax revenues in 2018-2020?
2. Obstacle entities in the effectiveness of income tax policy on trade transactions via electronic systems (e-commerce) in an effort to increase tax revenues in 2018-2020?
3. Driving entities to overcome obstacles in the effectiveness of income tax policies on trade transactions via electronic systems (e-commerce) in an effort to increase tax revenues in 2018-2020?

Based on the problems above, this research aims to explore further and provide information about:

1. To analyze the effectiveness of income tax policies on trade transactions via electronic systems (E Commerce) in an effort to increase tax revenues in 2018 20202.
2. To analyze the inhibiting entities in the effectiveness of income tax policies on trade transactions via electronic systems (ECommerce) in an effort to increase tax revenues in 2018-20203.
3. To analyze the driving entities in overcoming obstacles to the effectiveness of income tax policies on trade transactions via electronic systems (E Commerce) in an effort to increase tax revenues in 2018 2020

E-Commerce

E-commerce is defined as a commercial transaction involving the exchange of value carried out through or using digital technology between individuals (Laudon and Traver, 2017: 8-9) according to David Baum Alam Darusalam (2013: 129) "E-Commerce is a dynamic set of technologies, applications, and business processes that connect companies, consumers, and certain communities through electronic transactions, and trade in goods, services, and information carried out electronically.

Global E-Commerce retail sales show quite rapid development. This is reflected in the value of E Commerce transactions which is expected to increase by more than 230 percent in 2021 to US\$

4.48 trillion or the equivalent of Rp. 60,647 trillion from the 2014 position which only reached US\$ 1.8 trillion. Online shopping is a popular activity today throughout the world, especially among young people. Apart from being an interesting new experience, the price of the goods purchased is also cheaper than buying conventional goods. Apart from that, shopping via the internet also knows no regional boundaries and can be purchased from anywhere. Purchasing goods online is still dominated by personal computers or laptops. However, as smartphone penetration develops throughout the world, smartphones will dominate global e-commerce transactions. Meanwhile, the Indonesian E Commerce market in 2015 amounted to US\$ 1.6 billion or only reached 1.2 percent of total domestic retail sales worth US\$ 145.83 billion.

Effectiveness

Effectiveness is a basic element for achieving the goals or targets determined in any organization, activity or program. In other words, the more plans are successfully achieved, the more an activity will be considered effective. According to Beni (2016: 69) Effectiveness is the relationship between output and objectives or it can also be said to be a measure of the level of output, policies and procedures of the organization.

According to Ravinto (2014: 11), the definition of "effectiveness is how well the work is done, the extent to which people produce output as expected, meaning that if a job can be completed according to plan, both in time, cost and quality, then it can be said to be effective" . (Jafari Navimipour & Soltani, 2016)

Meanwhile, according to Mardiasmo (2017:134) effectiveness is a measure of the success or failure of achieving an organization's goals in achieving its goals. If an organization achieves its goals then the organization has run effectively (Miceikiene & Ciuleviciene, 2017).

An approach that can be used as a criterion for measuring the effectiveness of an organization as proposed by Martina and Lubis (2009:55) in the Governance Journal vol. 1, no. 2, 2021 by Tumewu, S. Mantiri, T. Lapien Marlien with the title (Effectiveness of Management of Amurang Type B Public Transport Terminal, South Minahasa Regency)

1. The Source Approach (Resource Approach) is measuring the effectiveness of the input. The approach prioritizes organizational success in obtaining resources, both physical and non-physical, that suit the organization's needs
2. The process approach is to see the extent of the effectiveness of program implementation from all internal process activities or organizational mechanisms.
3. Target approach (goals approach) where the focus is on output, measuring the success of the organization in achieving results (output) that are in accordance with the plan.

In this research, the location used for the author's research was KPP Pratama Jakarta Jatinegara, Jalan Slamet Riyadi Raya no 1, East Jakarta.

METHOD

The research approach used in this research is a qualitative approach. According to Mololeong (2011:6), qualitative research is research that aims to understand the phenomena experienced by research subjects holistically and by means of descriptions in the form of words and language, in a special natural context and by utilizing various natural methods. . This researcher used exploratory research, carried out in the field (field research), and researched with descriptive research.

The author places more emphasis on the application of taxes in imposing taxes on e-commerce, especially Income Tax. Therefore, the author uses a purposive sampling technique, which means selecting sources who know about the effectiveness of income tax revenue policies for e-commerce transactions. On this basis, the author chose 4 selected informants who had authority and mastered the field in order to obtain the required research information. Are as follows :

1. Representatives of the supervision and consultation section of the Pratama Jakarta Jatinegara Tax Service Office (KPP) are referred to as Key informants
2. Taxpayer representatives (online shop entrepreneurs) are referred to as key informants
3. Taxpayer representatives (online shop entrepreneurs) are referred to as key informants
4. Taxpayer representatives (online shop entrepreneurs) are referred to as key informants
5. Academic representatives and lecturers at the STIAM I Institute of Social Sciences and Management as key informants.

RESULT AND DISCUSSION

After conducting research, the author will present the results of research regarding the Analysis of the Effectiveness of Tax Policy on Trade Transactions via Electronic Systems (E-commerce) at KPP Pratama Jakarta Jatinegara. The author will interpret based on qualitative data analysis techniques. Operationalize the concepts described in Chapter III and to find answers to research questions in Chapter I. Trade transactions via electronic systems or what is known as ecommerce are all forms of digital business transactions that use information and communication technology. However, as time goes by, the definition of commerce expands. Currently, e-commerce is not only sales and purchase transactions via the internet but also includes services and the exchange of business documents.

1. How effective is the income tax policy on trade transactions via electronic systems (e-commerce) in an effort to increase tax revenues in 2018-2020?

In accordance with the previous explanation, the author uses the concept of effectiveness to express a problem. The author uses effectiveness theory according to Martani and Lubis (2009:55)

quoted from Jurnal Governance vol.1. no. 2. 2021 by Tumewu, S. Mantiri, T. Lapien Marlien with the title (Effectiveness of Management of the BAmurang Type Public Transport Terminal, South Minahasa Regency) which consists of: source approach, process approach, goals approach.

a. Source Approach

The Source Approach (Resource Approach) is measuring the effectiveness of input. The approach prioritizes organizational success in obtaining resources, both physical and non-physical, that suit the organization's needs.

Based on the results of research through interviews with related parties, the aim of carrying out a source approach is to measure the knowledge aspect of e-commerce business actors regarding taxes on e-commerce transactions and to measure the process of implementing socialization carried out by the KPP. In reality, some informants do not all understand about taxes on e-commerce transactions and the absence of the role of the tax authorities in carrying out socialization and in order to create effective conditions for carrying out socialization using digital platforms.

b. Process Approach

The process approach is to see the extent of the effectiveness of program implementation from all internal process activities or organizational mechanisms. Based on the results of research through interviews with related parties, the aim of taking a process approach is that in implementing the mechanism the government has established regulations that are specifically no different from conventional tax regulations. As stipulated in the Minister of Finance Regulation Number 210/PMK.010/2018 concerning tax treatment of e-commerce transactions. This regulation applies equal treatment between conventional taxes and taxes on e-commerce transactions. This regulation only regulates the tax administration system and encourages e-commerce taxpayer compliance.

In reality, these provisions have not been fully implemented and have even been withdrawn and there are no special regulations on e-commerce tax starting from the tariffs and sanctions given.

c. Goal Approach

Target Approach (Goals Approach) where the focus is on output, measuring the success of the organization in achieving results (output) that are in accordance with the plan. Based on research results through interviews with related parties, the goal in carrying out the goals approach is that it is agreed that taxes on e-commerce transactions are one of the big potential In tax revenue, therefore, evaluation is needed which aims to create justice, discipline, legal clarity, and to measure the success of the policy.

2. Obstacle entities in the effectiveness of income tax policy on trade transactions via electronic systems (ecommerce) in an effort to increase tax revenues in 2018-2020?

Based on verbatim analysis of data carried out through interviews with related parties and conducting observations within the scope of KPP Pratama Jakarta Jatinegara, the author can

conclude that there are obstacles that occur in the effectiveness of income tax policies on e-commerce transactions in an effort to increase tax revenues, namely:

1) Online Business Actor Data (E-Commerce)

Data on e-commerce actors that is difficult to obtain is one of the obstacles to increasing tax revenues. Data on online business actors is very necessary to identify whether online business actors have been registered as taxpayers or not. Because if online business actors are registered as taxpayers, this can minimize online business actors from avoiding paying taxes or not. So that tax revenue from e-commerce transactions can run effectively.

2) Lack of Socialization

Socialization is an effort by KPP Pratama Jakarta Jatinegara to increase tax revenue. With the aim of providing understanding, information, benefits and guidance for online business actors related to taxation and legislation, KPP Pratama Jakarta Jatinegara has conducted socialization regarding taxes on e-commerce transactions but there is still a lack of community participation in taking part in the socialization and since the beginning there has been rejection from the community regarding tax issues. During the socialization, some taxpayers ignored and did not listen to the material. This is considered not optimal in conveying information. Therefore, KPP Pratama Jakarta Jatinegara still has to carry out continuous outreach to the maximum so that taxpayers can be aware of their obligations in paying taxes. Seeing that e-commerce transactions are currently increasing, of course this is one of the potential tax revenues that contributes greatly to tax revenues at KPP Pratama Jakarta Jatinegara.

3) Lack of awareness/compliance among E-Commerce business actors

Taxpayer compliance is an important element in increasing tax revenue. Taxes are a form of citizen's major contribution to the country. In this case, not many people are fully aware of how important taxes are in supporting the country's development. Based on the tax collection system in Indonesia which adheres to a self-assessment system which gives authority to calculate, deposit and report the amount of tax debt yourself. This becomes an obstacle if taxpayer awareness/compliance has not been formed voluntarily. Therefore, more efforts are needed by the state to build awareness of online business actors in paying taxes.

4) Legal Clarity

In this case, taxes on e-commerce transactions have great potential in increasing tax revenues, of course the government must be aware of this when making policies. This latest regulation is (31/PMK.010/2019) which has been revoked. E-commerce parties are not yet obliged to assist the government in collecting data. This creates an obstacle because the government cannot apply special regulations for taxes on e-commerce transactions, such as tax payment thresholds.

3. Driving entities to overcome obstacles in the effectiveness of income tax policies on trade transactions via electronic systems (e-commerce) in an effort to increase tax revenues in 2018-2020?

In overcoming the obstacles that occur in the effectiveness of income tax policies which aim to increase tax revenues from commerce transactions, the efforts made are:

- a. The Directorate General of Taxes (DJP) and KPP Pratama Jakarta Jatinegara are expected to be able to carry out comprehensive and continuous outreach and be able to utilize various digital platforms. What is hoped is that online business actors can build tax awareness in paying their tax obligations. This is a form of citizen contribution to the country. Apart from that, the Directorate General of Taxes (DJP) can consider tax regulations on e-commerce transactions by collaborating with several related stakeholders such as Kominfo, marketplaces (e-commerce), and non-ministerial institutions, as well as taxpayer online entrepreneurs. And it is hoped that ideal conditions will be created in a regulation for the marketplace so that KPP Pratama Jakarta Jatinegara can supervise transactions carried out by online entrepreneurs.
- b. Taxpayers want to take part in the outreach provided by the organizers to create ideal conditions, namely taxpayer awareness so that they can increase tax revenue.

CONCLUSION

Based on the research results and discussion in Chapter IV, the author can draw conclusions from this research as follows:

1. Increasing income tax revenues from trade through electronic systems (e-commerce) in terms of source, process and target approaches cannot yet be said to be effective. Because, the realization of e-commerce tax revenue has not yet been realized optimally. In the aspect approach, the knowledge of business actors regarding taxes on e-commerce transactions has not been maximized because there are still quite a lot of taxpayers who do not understand and the implementation of socialization carried out by the KPP has not been running evenly. conventional, namely through 210/PMK.010/2018 concerning tax treatment of e-commerce transactions. However, it has not been fully implemented and has even been withdrawn and there is no established mechanism for several merchants to register, this means that data is not detected optimally. In the tax target approach for e-commerce transactions is one of the potential tax revenues. However, evaluation still needs to be carried out because tax on e-commerce transactions is a new thing that needs to be explored on how to collect and impose sanctions. To create discipline, justice and legal clarity.
2. Obstacles that occur in the effectiveness of income tax policies on trade transactions via electronic systems (e-commerce) at KPP Pratama Jakarta Jatinegara are:
 - a. Incomplete data on online business actors.
 - b. Lack of socialization provided to e-commerce business actors.
 - c. Lack of awareness/compliance of e-commerce actors with their tax obligations.
 - d. There is no legal clarity regarding payment thresholds, rates and collection rates.
3. Efforts made to overcome obstacles that occur in the effectiveness of income tax policies on trade transactions through electronic systems (e-commerce) at KPP Pratama Jakarta Jatinegara are:
 - a. Providing continuous socialization on an ongoing basis

- b. Considering tax regulations on e-commerce transactions by collaborating with relevant stakeholders such as Kominfo, non-ministerial institutions, marketplace parties, and e-commerce players
- c. Building awareness within the scope of e-commerce transaction taxpayers in order to obtain ideal conditions, namely the creation of discipline.

Based on the conclusions above, the author can convey several suggestions, including:

1. Increase outreach to taxpayers or e-commerce business actors regarding the importance and benefits of taxes in developing the country. One way that can be done is to conduct online outreach more often through social media or offline, such as conducting seminar activities in each relevant KPP scope.
2. Collaborating with several stakeholders, especially from the marketplace, by encouraging online entrepreneurs to register their NPWP when registering to become e-commerce entrepreneurs, the aim is to make it easier to record every transaction and income of every e-commerce actor.
3. There needs to be confirmation from the government through the creation of regulations relating to taxes on sustainable e-commerce transactions. So that taxpayers have the awareness to pay taxes so that tax revenues can increase.

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