



Analysis of the Imposition of VAT on Business Through E-Commerce at KPP Bekasi Utara in 2021

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ABSTRACT: The development of the internet has created a new business, namely electronic commerce which has turned conventional commerce into an electronic-based business. Electronic commerce has taken away the efficiency of the market so that a business with a new dimension is formed. Electronic commerce can provide additional state revenue so that the government issues regulations regarding the collection of VAT on trade transactions through the electronic system. Objective: To analyzing the implementation of VAT collection on trade through an electronic system in an effort to increase tax revenue at KPP Pratama Bekasi Utara based on an analysis of the implementation, the obstacles faced, and the efforts made to overcome these obstacles. Methods: This research was descriptive qualitative. The data collection methods were Observation, Documentation, and interviews. Result: the implementation of VAT on Trading Through Electronic Systems in an Effort to Increase Tax Revenue at KPP Pratama Bekasi Utara has not been implemented optimally, because not all PMSE business actors know and apply regulations regarding VAT collection on PMSE transactions.

Keywords: Implementation, VAT, PMSE, Tax Revenue



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INTRODUCTION

Tax is a mandatory levy from taxpayers for the state that is coercive based on the tax law without direct reciprocity and is used for the interests of the state and the prosperity of the people (Aulawi, 2020; Beny & Loviana Dewi, 2021; Egbunike et al., 2018; Matti et al., 2022). In the current era of globalization, the development of information and communication technology is increasing (Hallikainen & Laukkanen, 2018; Pranata, 2022; Yuwen et al., 2022). The internet has had a huge impact on the economy. The internet can change the process of buying and selling transactions from what was previously conventional trading to electronic trading (Liesander & Dharmayanti, 2017; Putri & Sanica, 2022; Sudrajat, 2020). The e-commerce business is bustling in Indonesia, ranging from selling goods to selling services. So that many business people are then interested in developing an online business because they consider this kind of business to have many advantages compared to conventional businesses (Pashutan et al., 2022; Sianturi et al., 2018; Tong et al., 2022).

Indonesia is one of the countries with the largest population of internet users in the world (Caparaz & Gustilo, 2017; Puspitasari & Ishii, 2016; Ruth, 2015). According to the We Are Social report, there are 204.7 million internet users in Indonesia as of January 2022. That

number is a slight increase of 1.03% compared to the previous year. In January 2021, the number of internet users in Indonesia was recorded at 202.6 million. The trend of the number of internet users in Indonesia has continued to increase in the last five years. When compared to 2018, the number of national internet users currently jumped 54.25%.

Based on data obtained from Bank Indonesia in *katadata.com*, the development of electronic commerce transactions in Indonesia is increasing every year. In 2021 it is predicted to reach Rp.403 trillion, this number grows by 51.6% from the previous year of Rp.266 trillion in 2020. With the development of electronic trading transactions, digital banking payment transactions in 2021 amounted to Rp.40 trillion, an increase of Rp.40 trillion. 46.1%, digital banking transactions are also predicted to continue to increase every year. Likewise, the use of electronic money in 2021 is predicted to grow 41.2% and will grow again to 16.3% is predicted to reach Rp. 337 trillion by 2022. The development of economic transactions and digital money is in line with people's acceptance and preference for shopping.

The government has established regulations related to electronic commerce in several legal studies. Among them have been listed in Law no. 7 of 2014 concerning trade which explains the certainty and legal understanding of trading through electronic systems and consumers in conducting trading activities through electronic systems. The government has also explained the provisions regarding e-commerce as well through the Circular Letter of the Directorate General of Taxes Number SE/62/PJ/2013 concerning the affirmation of tax provisions on e-commerce transactions and Circular Letter SE-06/PJ/2015 concerning withholding and collection of income tax on e-commerce transactions. e-commerce transactions. The contents of the letter show that there is no difference in tax treatment between electronic trading transactions and conventional trading.

Based on data obtained from KPP Pratama Bekasi Utara, the target number of tax revenues from 2018 to 2021 has decreased and increased. The target amount and tax revenue in 2018 is Rp. 1,244,462,345,000 with a total realization of Rp. 1,172,795,100,756 and has an achievement percentage of 94.24%. In 2019 the target amount of tax revenue is Rp. 1,188,524,838,000 with a total realization of Rp. 1,202,863,517,997 and has a target achievement of 101.21%. This means that in 2019 tax revenue has met the target compared to tax revenue in 2018. In 2020 the target amount of tax revenue is Rp. 1,110,425,438,000 with a total realization of Rp. 997,646,492,487 and has a target achievement of 89.84%. In 2021 the target amount and tax revenue is Rp. 1,228,011,468,000 with a total realization of Rp. 1,328,101,824,639 and has a target achievement of 108.15%. This means that in 2021 tax revenues have met the target compared to 2020.

Based on data obtained from KPP Pratama Bekasi Utara, the target number of VAT tax receipts in 2018 is Rp.430,208,626,000 with a total realization of Rp. 462,144,502,848 and has an achievement percentage of 107.42%. In 2019 the target amount and VAT tax receipts are Rp. 457,009,058,000 with the actual amount of Rp. 466,602,664,769 and has an achievement percentage of 102.10%. This means that in 2018 and 2019 VAT tax receipts at KPP Pratama Bekasi Utara have met the target. In 2020 the target amount and VAT tax receipts are Rp. 398,851,071,000 with a total realization of Rp. 351,380,670,648 and has a percentage achievement of 88.10%. In 2021 the target amount and VAT receipts at KPP Pratama Bekasi Utara is Rp. 490,963,094,000 with a total realization of Rp. 561,880,799,111 and has an achievement percentage of 114.44%. This means that in 2021 VAT tax receipts at KPP Pratama Bekasi Utara have met the target and experienced an increase in the number of targets and tax revenues compared to 2020.

The purpose of this study is to analyze the Implementation of VAT on Trade Through Electronic Systems in an Effort to Increase Tax Revenue at KPP Pratama North Bekasi in 2021.

LITERATURE REVIEW

Tax Theory

Tax according to ([Mardiasmo, 2016](#)) define: "Taxes are people's contributions to the state treasury based on the law (which can be enforced) without receiving reciprocal services (contra-achievements) that can be directly addressed and which are used to pay general expenses."

Tax according to ([Sumarsan, 2015](#)) defines: "Taxes are contributions to the state (which can be imposed) owed by those who are obliged to pay them according to regulations, without getting performance back, which can be directly appointed, and whose purpose is to finance general expenses in connection with the duties of the state that administers the government."

Central Tax

Central (State) Tax, namely the tax determined by the central government based on the law that is used to finance State households for the welfare of the people.

The following includes central tax:

- a. Income Tax (PPh);
- b. Value Added Tax (VAT);
- c. Sales Tax on Luxury Goods (PPnBM); and
- d. Stamp Duty, Import Duty, Export Tax and Excise

Implementation

According to ([Pressman & Wildavsky, 1984](#); [Wegrich, 2016](#)) define: "Implementation is defined by several key words, namely: to carry out the policy (to carry out), to fulfill the promises as stated in the policy document (to fulfill), to produce output as stated in the policy objective (to produce), to complete the mission. which must be realized in the policy objectives (to complete) ([Hupe, 2011](#); [Mccaffery, 1974](#)).

According to ([Agustino, 2020](#); [Edwards, 1980](#)), implementation is influenced by four variables as follows:

- a. Communication is to focus that every policy will be implemented properly if communication is effective so that there is no distortion of policies and programs.
- b. Resources, namely the focus of each policy, must be supported by adequate resources, both human resources and financial resources.
- c. Position is the character or characteristics possessed by the implementer, such as commitment, honesty, democratic nature. If the implementor has a good disposition, then he can implement good policies as desired by policy makers.
- d. The bureaucratic structure, namely the organizational structure that implements the policy, has a significant influence on the implementation of the policy. Aspects of organizational structure are Standard Operating Procedure (SOP) and fragmentation. An organizational structure that is too long will weaken supervision and create bureaucracy, namely complicated and complex procedures and in which organizational activities are inflexible.

Policy

According to ([Grindle, 1980](#); [Vergerio et al., 2018](#)) define: "Policy is an action that is proposed to a person, group or government in an environment with obstacles and

challenges that are expected to fulfill and overcome these obstacles in order to achieve an ideal or realize a will and that goal".

Value-added Tax

According to ([Hoseini & Briand, 2020](#); [Jalal et al., 2022](#)) define: "Value Added Tax is a tax imposed on the delivery of BKP (Taxable Goods) or JKP (Taxable Services) carried out by PKP (Taxable Entrepreneurs) within the customs area or on the import of BKP".

The elements contained in VAT are:

1. Submission of BKP/JKP;
2. Conducted by PKP (Taxable Entrepreneur); and
3. Within the customs area.

E-Commerce

According to ([Khan, 2016](#); [Laudon & Laudon, 2022](#); [Potgieter et al., 2013](#)) define: "Electronic commerce is a process by which consumers buy and sell various products electronically from company to company using e-commerce computer as an intermediary for business transactions".

The electronic trading transaction model is as follows:

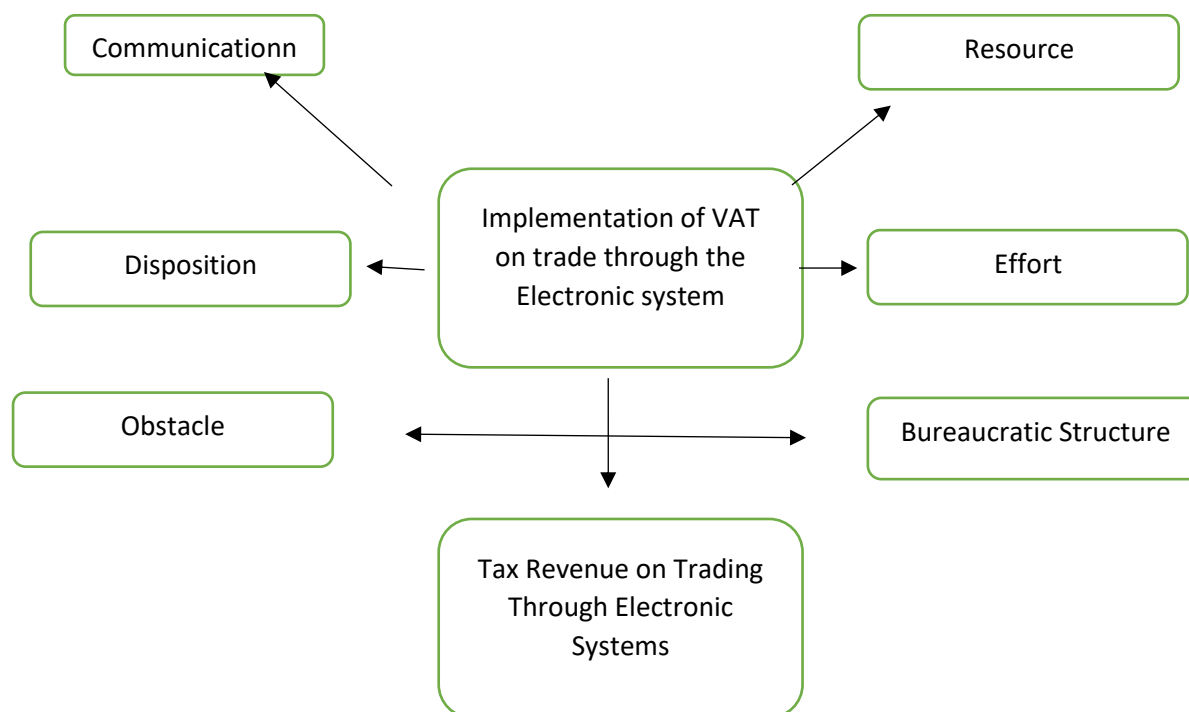
1. Online Marketplace (Online Market) is a forum that provides a place for business activities in the form of an internet shop at the Internet Mall as a place for Online Marketplace Merchants to sell goods and/or services. Such as Shopee, Tokopedia, Bukalapak, Grab, Gojek etc.
2. Classified Ads (Classified Ads) are activities that provide a place and/or time to display content (text, graphics, explanatory videos, information, etc.) goods or services for advertisers to place advertisements aimed at advertising users through sites provided by the organizer. Classified Ads. Such as tokobagus.com, kaskus, olx etc.
3. Daily Deals are activities that provide a place for business activities in the form of a daily deals website as a place for daily deals merchants to sell goods and/or services to buyers using Vouchers as a means of payment. Such asgroupon, lakupon, livingsocial, travelicious etc.
4. Online Retail is an activity of selling goods and/or services carried out by online retail providers to online retail website buyers. Like blibli, gramedia.com.

An organization can be said to be effective if it can achieve what has been expected. Below is a table regarding the percentage of interpretation of effectiveness criteria:

METHOD

Based on the background and theory that has been stated previously, a conceptual framework can be taken to facilitate and avoid the expansion of this research, by looking at how to analyze the implementation of VAT on trade through electronic systems in an effort to increase tax revenue at KPP Pratama Bekasi Utara, how to implement VAT collection on PMSE at KPP Pratama Bekasi Utara, and what are the inhibiting factors and the efforts that will be made in overcoming the obstacles that occur. By using the theory of ([Agustino, 2020](#);

[Edwards, 1980](#)). Approach in this theory there are four variables that affect the successful implementation of a policy, namely: 1) Communication; 2) Resources; 3) Disposition; and 4) Bureaucratic Structure. Here is a conceptual model created by the author:



This study uses a qualitative approach with a descriptive method ([Creswell, 2017](#); [Sugiyono, 2019](#)). The data collection technique in this study is through interviews, where researchers use interview guidelines that are asked directly to informants ([Miles & Huberman, 1994](#); [Moleong, 2018](#)), then through observation where researchers observe and collect data, and through documentation where researchers obtain documents or written data from the North Bekasi Pratama Tax Service Office.

RESULT AND DISCUSSION

Analysis of the Imposition of VAT on Business Through E-Commerce at KPP Bekasi Utara in 2021

In theory this research is made based on the theory of Implementation according to ([Agustino, 2020](#); [Edwards, 1980](#)) that is:

a. Communication

Based on the results of interviews with informants that the scale of trade through electronic systems is increasing very rapidly every year. The current Covid-19 pandemic condition makes people happy and interested in shopping online. People are happy and interested in online shopping. The community has a very large potential in state revenues, so the government makes regulations regarding the collection of VAT on PMSE transactions without any difference in treatment with conventional trade, because taxes must also keep up with the times. Socialization is very helpful in understanding and knowledge of PMSE business actors, socialization also has an effect on increasing the number of PMSE business actors and increasing awareness of business actors towards applicable regulations. However, the socialization carried out by the government regarding the regulation of VAT collection is still very minimal and has not been effective, so not all PMSE business actors implement

VAT collection on PMSE transactions.

b. Resource

The community, especially PMSE business actors, responded quite well and supported the collection of VAT on PMSE transactions. Collection of VAT on PMSE transactions is the first step to implementing digital taxation, because it can help the country's economy and create equal tax treatment for both foreign business actors and domestic business actors. The implementation of VAT collection on PMSE transactions contributes, including legal certainty and the absence of differences in tax treatment. To maximize achievement requires close supervision.

c. Disposition

The implementation of VAT collection on PMSE transactions has been based on a democratic, honest, and obedient attitude, because basically taxes are coercive. However, there are also PMSE business actors who are still not based on this attitude in implementing the applicable regulations. The implementation of VAT collection on PMSE transactions, of course, PMSE business actors will benefit from being able to credit PMSE VAT input taxes because of the existence of tax equality and other benefits cannot be felt directly.

d. Bureaucratic Structure

The implementation of VAT collection on PMSE transactions has the potential to increase tax revenue. However, the implementation of VAT collection on PMSE transactions has not been carried out optimally, because there are still few PMSE business actors who apply VAT collection in each of their sales transactions.

Obstacles faced in the implementation of VAT on trade through electronic systems in an effort to increase tax revenue at KPP Pratama Bekasi Utara in 2021

Based on the results of interviews with informants that the obstacles that affect the implementation of VAT on trade through electronic systems in an effort to increase tax revenue at KPP Pratama North Bekasi, including socialization that is carried out is very minimal and has not run effectively, PMSE business actors who are less aware of the regulations for collecting VAT on transactions PMSE, difficulties in collecting information on PMSE business actors, not all PMSE business actors implement VAT collection regulations on transactions, difficulties in collecting information on PMSE business actors, not all PMSE business actors implement VAT collection regulations on PMSE transactions and finally the imposition of sanctions is not strong enough to ensure the compliance of PMSE business actors.

What efforts are being made to deal with the obstacles that occur in the implementation of VAT on trade through the electronic system in an effort to increase tax revenues at the KPP Pratama North Bekasi in 2021

Based on the results of interviews with informants, as for the efforts that can be made to overcome the obstacles that occur in the implementation of VAT on trade through the electronic system in an effort to increase tax revenue at the North Bekasi KPP Pratama in 2021, including actively socializing both directly and through social media, make policies regarding sanctions for taxpayers who do not comply with applicable regulations, and tax authorities need to optimize VAT receipts for domestic and foreign PMSE business actors supported by obtaining access to data and information related to PMSE transactions.

CONCLUSION

1. Based on the results of the research, discussion and interpretation that have been described in previous chapters, and with reference to the theory and results of previous studies, it can be concluded as follows:
2. The implementation of VAT on trade through the electronic system in an effort to increase tax revenue at KPP Pratama Bekasi Utara has not been maximized and is running effectively. Because not all PMSE business actors know and apply regulations regarding VAT collection on PMSE transactions. In the realization of PMSE VAT tax revenues, it cannot be realized optimally, because there is no specific target for tax revenue for PMSE business actors, so the data has not been detected.
3. Obstacles that affect the implementation of VAT on trade through electronic systems in an effort to increase tax revenue at KPP Pratama Bekasi Utara are very minimal socialization and have not been effective, PMSE business actors who are less aware of VAT collection regulations on PMSE transactions, difficulties in collecting PMSE business actors information, not all PMSE business actors implement VAT collection regulations on PMSE transactions and finally the imposition of sanctions is not strong enough to ensure PMSE business actor compliance.
4. Efforts made to overcome obstacles that affect the implementation of VAT on trade through electronic systems in an effort to increase tax revenue at KPP Pratama Bekasi Utara are actively socializing both directly and through social media, making policies regarding sanctions for taxpayers who do not comply with regulations In force, the tax authorities need to optimize VAT receipts for domestic and foreign PMSE business actors supported by obtaining access to data and information related to PMSE transactions.

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