



## E-Commerce Tax Regulatory Instructions in the Indonesian Government's Business Communication to Supports Social Justice

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**ABSTRACT:** This research is a qualitative study that produces a conceptual understanding of how the government tries to conduct business communication in supporting the justice of conventional traders and digital entrepreneurship such as e-commerce. This study examines the efforts made in the study of e-commerce tax instructions to see the government's competence in social care, as well as making recommendations on how the instructions are carried out in order to achieve effective messages to all levels of society, especially the internal management of the government itself. It is possible, the large opportunity for digital entrepreneurship in the future to become a business alternative, if not managed properly, the subject of this research speaks through business communication theory in informative, persuasive, regulatory, and integrative to urge all parties to be aware of and comply with taxes. E-commerce taxes are a level playing field solution for the sake of harmony in the world of digital and conventional trade. The results of this study are a set of values of tax-abiding business communication on digital entrepreneurship to achieve a better socio-economic life, as well as increase the government's positive image in recognition of justice.

**Keywords:** E-Commerce, Tax, Communication, Business, Social Justice



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### INTRODUCTION

Today, the world has entered the digital era. The pattern of community activity has changed in various ways. To buy a book, you don't need to go to a bookstore, just download an e-book (electronic book) from the application on your smartphone (Hou et al., 2021). There are now many online bookstores. The marketplace is like the traditional market of the past, which is always boisterous by buyers (Harahap, 2018; Syuhendra & Hamdani, 2020).

Marketplaces such as e-commerce allow decentralized marketplaces so buyers and sellers transact directly which allows brokerage platforms to be more efficient ([Subramanian, 2017](#); [Vieira et al., 2022](#)). Shopping for anything can now be done in the palm of your hand. It is undeniable, the rapid advancement of information technology is directly proportional to the increase in internet users in Indonesia in the last decade ([Gupta et al., 2022](#); [Wei & Dong, 2022](#)). Based on the report by We Are Social & Hootsuite's Digital (2017), internet users in Indonesia as of January 2018 have reached 132.7 million people. The rapid growth of internet users inevitably affects the shift in trading trends from conventional to digital. The easier and more comfortable it is for consumers to make buying and selling transactions through e-commerce (electronic commerce or electronic commerce), making conventional trade transactions drop significantly. Data on the Growth of the Value of e-commerce Transactions in Indonesia showed that in 2011 it was Rp. 13.5 trillion (source: Bank Indonesia, Katadata). This value continued to climb to Rp47 trillion in 2015, Rp75 trillion in 2016, and is projected in 2018 to become Rp102 trillion.

E-commerce is a commercial transaction electronically ([Juliet Orji et al., 2022](#)). Similar to conventional trading, the government has the authority to ensure tax compliance for e-commerce players in Indonesia ([Rachmarwi, 2018](#)). In Europe, the basic parameters that must govern the communication of e-commerce business tax introductions to customers are used to encourage consumer behavior to more efficiently view environmental and welfare issues. ([Fernández-Bonilla et al., 2022](#); [Majoral et al., 2021](#)). In Indonesia, actors in conventional trade transactions have imposed tax regulations. However, this economic activity in e-commerce has not been recorded by the government. For this reason, the Ministry of Finance in collaboration with several other ministries is currently formulating e-commerce tax regulations which will later be in the form of a Minister of Finance Regulation (PMK). "In principle, (the e-commerce tax regulation) will be carried out in an even handed (fair treatment), meaning that the playing field is the same," said Finance Minister Sri Mulyani at the Customs and Excise Headquarters, Jakarta, Friday (1/19). ). So, the philosophy of applying the e-commerce tax rules is so that both conventional and electronic trade actors are able to understand their tax obligations.

The e-commerce business in Indonesia has entered a new stage ([Soegoto & Putera, 2022](#)). Technological advances in the field of e-commerce trade are not only growing very rapidly in Indonesia, but also the accompanying ecosystem will increase rapidly ([Thorfiani et al., 2021](#)). The ecosystem that accompanies this core e-commerce business needs to be maintained, so that it can fully support the e-commerce business ([Hotana, 2018](#)). Examples are the business of shipping goods, money transfer services, trading application creation services, and others. Government policies related to e-commerce also need to be integrated so that there is no overlap or mutual negation ([Marini & Sarwindah, 2020](#)). For this reason, the Ministry of Finance is collaborating with several other ministries to formulate e-commerce tax regulations which will later be in the form of a Minister of Finance Regulation (PMK). In this tax case ([Riediger & Bombak, 2018](#)).

Case in point, the purchase of goods from abroad via e-commerce. Policies issued by the government not only regulate the validity of transactions, but also need to regulate how the goods are treated when they enter the Indonesian customs territory until the goods are received by the buyer ([Sudrajat, 2020](#)). With the increasing number of e-commerce transactions, many parties are starting to realize the importance of a comprehensive policy and information, so that this industry can grow and develop. Starting from the data collection on the value and volume of

e-commerce trade transactions by the Central Statistics Agency in early January 2018. This data collection will strengthen the decision-making database in e-commerce policies. Furthermore, of course, e-commerce players hope that the policies issued will not hamper the growth of the e-commerce industry in Indonesia. In fact, what the government has ensured is that taxes payable through conventional transactions and taxes payable through e-commerce transactions have been collected in accordance with applicable regulations ([Beny & Loviana Dewi, 2021](#)). Thus, traders who sell conventionally or through e-commerce have both carried out their tax obligations. In addition, consumers who shop through conventional or e-commerce merchants are also subject to the same tax. Of course, this is the desire of an economic system with social justice ([Lim & Indrawati, 2016](#); [Suprihatin & Afriyanti, 2021](#)).

Public trust has begun to increase with the emergence of marketplaces or buying and selling forums that use an escrow account or joint account where payments are made when the goods are received ([Wahyudiyono, 2017](#)). Positive testimonials from buyers also affect trust. For residents of big cities, e-commerce transactions offer convenience for buyers who are reluctant to face traffic jams. Not surprisingly, many associate the closing of shops and shopping centers with the shift in shopping patterns from conventional transactions to e-commerce ([Kurniawati, 2019](#)).

In its development, the government made arrangements regarding the procedures for collecting taxes owed in the e-commerce industry ([Sudrajat, 2020](#)). There is no difference in the tax rate imposed on transactions through e-commerce with transactions through conventional means ([Paryadi, 2018](#)). The government only regulates that merchants who sell through e-commerce deposit a small portion of the tax owed from the transaction (VAT and PPh). Thus, the tax deposited can be calculated as a tax credit. Whatever policy the government takes for e-commerce business, it needs good socialization so that this policy can be accepted.

An intensive pattern of business communication is needed that involves e-commerce business actors, which can minimize turmoil and resistance to e-commerce policies. Researchers look at the business communication framework on the concept of ([Dewi, 2007](#)) which states that there are four functions of business communication, namely:

1. Informative, that communicator, even leaders and members organization need a lot information to complete their tasks. The information relates to the organization's efforts to achieve its goals. In this case, what are the opinions of people who feel that there is a social tax inequality that needs to be considered?
2. Control (Regulatory)  
Communication business functions to regulate and control opinions in conveying in the form of regulations, procedures, orders, and reports. In this case, reviews of messages from the norms that apply to community control efforts will be seen.
3. Persuasive  
Communication business seeks to get others to follow or carry out an idea or task. In this case, how are e-commerce and conventional tax justice campaigns and promotions carried out?
4. Integrative  
The communication function that involves organization which is divided into several parts

or departments internally or externally to become a unit in launching activities and programs that are in the socialization.

In the previous research literature review, ([Nasution, 2020](#)) with the title Income Tax Analysis of E-Commerce Transactions in Indonesia, there are most e-commerce players who do not agree with the existence of tax collections. However, the Tax Service Office (KPP) revealed that the potential for online business transactions is very good in Indonesia, and it must be fair to explain the difference with conventional trade ([Asmara & Handayani, 2019](#)). Therefore, the study in this research will recommend how this justice can be achieved through the Indonesian government's business communication strategy. Business communication studies themselves usually investigate the prevalence of business communication models to answer the research question of what business communication skills a communicator should have. ([Coffelt et al., 2016](#); [Guenther & Guenther, 2022](#); [Maiorescu-Murphy, 2022](#)). In this study, the Indonesian government acts as a communicator. Through research in this journal, the government is expected to carry out appropriate business communication instructions regarding tax policies related to e-commerce that realize the ideals of social and economic justice.

## **METHOD**

This research uses qualitative research by referring to the data sources of researchers in existing discourse texts, news reports, and the Indonesian Income Tax E-Commerce Law. This research approach is a qualitative approach which is carried out by describing the data obtained descriptively using a business communication function theory eyeglass frame which includes the subject category informative, persuasive, regulatory, and integrative. This study uses a non-linear pattern (cyclical) which allows the researcher to repeat the research steps to achieve optimal results (logic in practice). Data collection techniques are naturalistic with natural settings on existing data sources so that the analysis is more qualitative ([Creswell, 2017](#); [Yin, 2012](#)).

The unit of data analysis in this research is stakeholders such as the government, the ministry of finance, tax service offices, and e-commerce business people in Indonesia. Researchers collect data related to e-commerce business based on: observation, and literature study and then analyzed by linking e-commerce taxation rules to get conclusions about government support for social justice. State of the art to find social justice in government business communication in e-commerce can be found by constructing (building) a comprehensive picture of the existing concepts.

## **RESULT AND DISCUSSION**

Online business in Indonesia, of course, attracts the attention of anyone from various circles. Generally they are young business people who look for business opportunities through online media by utilizing their skills in using technology. In fact, products (Micro, Small and Medium Enterprises) through online media also complement the colors of trading business in Indonesia. E-commerce has confiscated some of the people's consumption patterns. It is predicted that e-commerce will become the backbone of the national economy in the future.

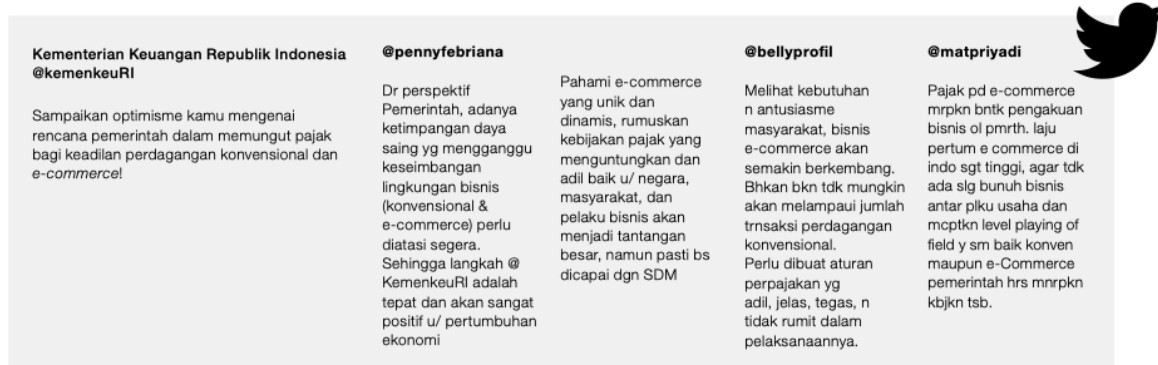
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However, there are still some traders who still sell conventionally. This makes the government have to think about solutions to the tax collection gap in e-commerce business (online sales) and conventional businesses. Previously, in fact, the Directorate General of Taxes has confirmed tax collection on e-commerce transactions by issuing Circular Letters, namely SE-62/PJ/2013 and SE-06/PJ/2015. The next step to perfect this strategy, it is necessary to take massive communication actions in the business communication strategy for all e-commerce traders.

### Informative Business Communication of the Ministry of Finance of the Republic of Indonesia in Setting Digital Taxation Policy

The new stage of e-commerce business in Indonesia is in line with technological advances in the field of e-commerce trade. This is not only growing very rapidly in Indonesia, but also the accompanying ecosystem will increase rapidly. It is necessary to maintain the ecosystem that accompanies the core e-commerce business so that it can fully support the e-commerce business. Examples are the business of shipping goods, money transfer services, trading application creation services, and others. The Ministry of Finance of the Republic of Indonesia Twitter @kemenkeuRI, once asked for public testimonials about digital tax considerations for justice, as follows:



The image shows a screenshot of a Twitter thread with four replies. The original tweet is from the official account of the Indonesian Ministry of Finance (@kemenkeuRI). The replies are from users @pennyfebriana, @bellyprofil, and @matpriyadi. The replies discuss the impact of e-commerce on tax collection, the need for fair and clear regulations, and the importance of supporting the e-commerce ecosystem.

Account	Content
<b>Kementerian Keuangan Republik Indonesia @kemenkeuRI</b>	Sampaikan optimisme kamu mengenai rencana pemerintah dalam memungut pajak bagi keadilan perdagangan konvensional dan e-commerce!
<b>@pennyfebriana</b>	Dr perspektif Pemerintah, adanya ketimpangan daya saing yg mengganggu keseimbangan lingkungan bisnis (konvensional & e-commerce) perlu diatasi segera. Sehingga langkah @KemenkeuRI adalah tepat dan akan sangat positif u/ pertumbuhan ekonomi
<b>@bellyprofil</b>	Pahami e-commerce yang unik dan dinamis, rumuskan kebijakan pajak yang menguntungkan dan adil baik u/ negara, masyarakat, dan pelaku bisnis akan menjadi tantangan besar, namun pasti bs dicapai dgn SDM
<b>@matpriyadi</b>	Pajak pd e-commerce mrpkn bntk pengakuan bisnis ol pmrth. laju pertum e commerce di indo sgt tinggi, agar tdk ada slg bunuh bisnis antar plku usaha dan mcptkn level playing of field y sm baik konven maupun e-Commerce pemerintah hrs mnrpkn kbjkn tsb.

[www.kemenkeu.go.id](http://www.kemenkeu.go.id) [KemenkeuRI](https://www.facebook.com/kemenkeuRI) [@KemenkeuRI](https://twitter.com/KemenkeuRI) [KemenkeuRI](https://www.youtube.com/channel/UC...) [KemenkeuRI](https://www.instagram.com/kemenkeuRI) [majalahmediakeuangan](https://www.linkedin.com/company/kemenkeuRI)

### Summary Image of the Contents of the Ministry of Finance's Twitter Feedback on Digital Tax Issues

Source : Twitter @kemenkeuRI

With the increase in e-commerce transactions, many parties are starting to realize the importance of a comprehensive policy and information, so that this industry can grow and develop. E-commerce players hope that the policies issued will not hamper the growth of the e-commerce industry in Indonesia. The government seeks to ensure that taxes through conventional transactions and taxes payable through e-commerce transactions have been collected in accordance with applicable regulations. Data on the value and volume of e-commerce trade transactions by the Central Statistics Agency in early January 2018 strengthens the decision-making database in e-commerce policies.

Nufransa Wira Sakti, Head of the Bureau of Communications and Information Services in his report stated:

"During the development of this information, the government has always made arrangements regarding how to collect taxes owed in the e-commerce industry. There is no difference in the tax rate imposed on transactions through e-commerce with transactions through conventional means. The government only regulates that traders who sell through e-commerce deposit a small portion of the tax payable from the transaction (VAT and PPh).

Furthermore, whatever policies are taken by the government for e-commerce business, it needs good socialization so that this policy can be accepted. Intensive informative communication patterns need to involve e-commerce business actors so that they are expected to minimize turmoil and resistance to e-commerce policies. This is of course with the hope that traders who sell conventionally or through e-commerce have both carried out their tax obligations.

### **Business Communication Regulatory Function “Even Handed” : Fair Treatment**

Sri Mulyani, at a meeting with the media at the Customs and Excise Headquarters, Jakarta, Friday (19/1): "In principle, (the e-commerce tax regulation) will be carried out in an even handed (fair treatment) manner, meaning a playing field- It's the same," So, the philosophy of implementing the e-commerce tax rules is so that both conventional and electronic trade actors are able to understand their tax obligations. This regulation regarding e-commerce in Indonesia was basically formulated several years ago. 11 November 2016, the government launched the XIV Economic

Policy Package, which is an e-Commerce Roadmap in Indonesia. The initiation of this policy package is due to the absence of a national e-commerce roadmap that will encourage the growth and development of e-commerce in Indonesia.

Here are some important points that have been regulated in the XIV Economic Policy Package:

1. In the funding sector, through People's Business Credit for platform development tenants, Universal Service Obligation (USO) funds for digital Micro, Small and Medium Enterprises (MSMEs) and e-commerce platform start-ups.
2. In the taxation sector through tax reductions for local investors who invest in start-ups, simplification of tax procedure permits for e-commerce start-ups with turnover below Rp. 4.8 billion per year through the implementation of PP No. 46 of 2013 concerning Income Tax on Income (PPh). ) from Businesses Received or Gained by Taxpayers Having a Certain Gross Turnover. Thus, the final income tax is only 1 percent.
3. In the consumer protection sector, through harmonization of regulations concerning electronic certification, the accreditation process, payment mechanism policies, consumer protection and e-commerce industry players, as well as dispute resolution schemes.

Not only that, other important points were also communicated to organize education regarding e-commerce awareness, support logistics systems in reducing shipping costs and speeding up delivery, high-speed broadband networks, as well as increasing public awareness about cyber crime, SOPs related to consumer data storage, and establishment of implementing management to monitor the e-Commerce Roadmap in Indonesia. This form of communication regulation was also conveyed by Sri Mulyani at the Press Conference of the Financial System Stability Committee at the Ministry of Finance, Jakarta, Tuesday (23/1). "The government will identify all

e-commerce players, both merchants in the marketplace, over the top, as well as those who make individual transactions on Facebook or Instagram"

The head of the Fiscal Policy Agency, Suahasil Nazara, also emphasized that the government is not just doing it for the marketplace. "In the regulations, it will be explained that if the transaction is tax payable, it means that it must fulfill tax obligations, so don't think it's just for the marketplace," he explained.

### **Persuasive Business Communication in Equal Service for Tax Participation in Socio-Economic Justice**

21 July 2017, President Jokowi in Presidential Regulation (Perpres) Number 74 of 2017 concerning the Electronic-Based National Trading System (SPNBE) Road Map / 2017-2019 e-Commerce Road Map issued a consideration that an electronic-based economy has great economic potential which is a form of another backbone of the national economy. In order to optimize the utilization of electronic-based economic potential, the government must encourage the acceleration and development of an electronic-based national trading system (e-commerce), startups, business development, and acceleration of logistics.

As mandated by the constitution, the same public service is the right of every citizen, but on the other hand every citizen also has the same obligation to participate in building the country through taxes. In this case, the government through the Ministry of Finance (Kemenkeu) has the tough task of realizing economic justice for all citizens through taxation instruments. In response to this, the Minister of Finance at the National Economic Seminar with the theme 'Quo Vadis Indonesia's Digital Economy' at Hotel Mulia, Jakarta on February 21, 2018, Minister of Finance Sri Mulyani appealed and invited the public to face this digital economy era, we need to maximize the opportunities that exist. in achieving the welfare of the nation and state. In support of that,

"If the opportunity is that big, the next one is who can actually capitalize on that opportunity. Here lies the public policy in Indonesia. That will heavily focusing on how we can create an equal opportunity,"

Lastly, is socialization through persuasive communication to the public. Tax policies that directly touch aspects of people's lives are usually prone to turmoil. For example, tax policies on access to information on the use of credit cards and information on limiting account values in banks. Socialization before the tax policy is set is very necessary so that the public is aware of its implementation. Pre-implementation, the government can cooperate with big e-commerce players to explain to the public to create awareness. Thus, in making regulations in the fiscal sector, the Ministry of Finance responded to the issue of economic justice by drafting a Minister of Finance Regulation (PMK) related to e-commerce taxation. According to the Head of the State Revenue Policy Center (PKPN) of the Fiscal Policy Agency (BKF), Rofyanto Kurniawan,

### **Communication Integration in Synergy Relationships Supporting E-Commerce Transactions and Tax Justice**

Government policies regarding e-commerce also need to be integrated so that they do not overlap or even negate each other. In this case, the Ministry of Finance is collaborating with several other ministries to formulate e-commerce tax regulations which will later be the output of the Minister of Finance Regulation (PMK). For example, when purchasing goods from abroad

via e-commerce, it is necessary to review policies issued by the government so as not only to regulate the validity of the transaction, but also to regulate how the goods are treated when they enter the Indonesian customs territory until the goods are received by the buyer, along with taxes. applicable.

This form of communication synergy regulation was also conveyed by Sri Mulyani at the Press Conference of the Financial System Stability Committee at the Ministry of Finance, Jakarta, Tuesday (23/1). Referring to the roadmap involving several government stakeholders such as the Ministry of Finance in coordination with the Ministry of Industry, Ministry of Trade, Coordinating Ministry for the Economy, as well as e-commerce players in Indonesia to formulate e-commerce tax regulations.

Furthermore, in integration and synergy with related associations, at the meeting of the Ministry of Finance with the Indonesian e-Commerce Association (idea), there were several main proposals that became the attention of the digital business players. First, the platform provider needs to be given sufficient time to be able to prepare the system so that it can deposit taxes owed and give virtual Taxpayer Identification Numbers (NPWP) to e-commerce players. Second, they want the obligation to pay taxes owed to apply to all platform model providers, namely marketplaces, social media, classified ads, and others.

Furthermore, the need for monitoring from the beginning of the process to the evaluation of coordination between related Ministries/Agencies. Before the e-commerce taxation policy is established, there needs to be coordination so that the policy does not overlap with other policies. For example, if the Directorate General of Customs and Excise wants to impose taxes/import duties on intangible digital goods, it must first be seen whether the policy is in accordance with international trade regulations managed by the Ministry of Trade. Socialization after implementation will place more emphasis on compliance with the implementation. Furthermore, e-commerce tax reporting procedures, procedures and mechanisms can be massively disseminated and involve related associations and professionals. The government's communication pattern must be supported by many parties so that there is no information imbalance. In the consideration of the communication integration mentioned above, there is the most basic thing, namely that the tax policy should not hinder the development of e-commerce. This tax policy should adhere to the principle of justice but not hinder it.

## **CONCLUSION**

Basically, the government does not introduce a new type of tax on e-commerce players. Furthermore, the government will only issue rules regarding the procedures for collecting taxes owed in the e-commerce industry, so that business communication is needed which includes informational, persuasive, regulatory, and integration functions as a form of socialization to each party involved. Currently, there are still many who think that trading through e-commerce is not taxed. In this condition, pre-implementation socialization can be focused on information and communication about the same tax treatment between e-commerce and conventional.

The results of this research in several functions are, informative business communications of the Ministry of Finance of the Republic of Indonesia in regulating digital taxation policies have often been informed in related forums, business communication of regulatory functions refers to the



"Even Handed" standard or Fair Treatment. Then the researcher saw that persuasion communication in the act of socialization before tax policy was set was very necessary so that the public was aware of its implementation. Pre-implementation, the government can cooperate with big e-commerce players to explain to the public to create awareness. Finally, Communication Integration has been agreed with the synergy between the Ministry of Finance in coordination with the Ministry of Industry, Ministry of Trade, Coordinating Ministry for Economic Affairs, associations, and e-commerce players in Indonesia to formulate e-commerce tax rules. That way, people will realize that e-commerce is just a trading method and still be taxed like conventional trade.

The Ministry of Finance seeks to accommodate the aspirations of all parties and understand the perspectives of each of the ministries involved as well as from the side of e-commerce players. The perspective of the Ministry of Trade is certainly different from that of the Ministry of Industry. The Ministry of Finance continues to strive to communicate the points that will be regulated in the regulation, both to other ministries and to e-commerce players. With a very large population, Indonesia is a potential market for e-commerce. This industry is expected to continue to grow, especially for small and medium entrepreneurs. Furthermore, the researcher recommends further research that refers to the shortcomings and challenges of this research, namely, How government communication for the e-commerce industry that has developed does not wither because of tax policies. In formulating each policy, of course, there will be many perspectives that produce many alternative communications.

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