

Effectiveness of PMSE Vat in the New Normal Era in KPP Badan dan Orang Asing (KPP Badora)

Panji Harapan Agung¹, Endro Andayani², Ratih Kumala³

Direktorat Jendral Pajak KPP BADORA¹, Institut Ilmu Sosial dan Manajemen STIAMI^{2,3}

Correspondent: harapanagung99@gmail.com¹, endroandayani@gmail.com²; rhaty07@gmail.com³

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ABSTRACT: This study aims to analyze the application of Value Added Tax collection policies on Trading transactions through Electronic Systems at the Corporate and Foreign Tax Service Office. This research is a qualitative descriptive study with data collection techniques through interviews, observations and using written documents. The results showed that the implementation of the VAT collection policy on PMSE, VAT receipts decreased in 2019 due to covid, the number of additional PMSE VAT taxpayers tended to decrease every semester, PSME VAT receipts tended to increase every semester, in terms of the level of effectiveness in 2020, respectively. less effective but in the 2021 period, very effective per semester, the application of the regulations has several weaknesses, namely related to the affirmation of sanctions against collectors who are negligent in carrying out their tax obligations and activities to explore potential Business Actors who are ready to be appointed as PMSE VAT collectors. In addition, public awareness about taxation is still very low, there are still many users who use the service for free and also the prevalence of piracy, this has more or less affected the number of transactions that can be subject to Value Added Tax.

Keywords: Effectiveness, KPP Badora, PMSE, VAT



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INTRODUCTION

Today, the COVID-19 pandemic has hit almost all countries in parts of the world hit. The COVID-19 virus that was first detected in the city of Wuhan, China on December 1, 2019 until now seems to have not been indicated to subside, facing this condition developed countries supported by the availability of resources and technology working hand in hand to make antivirus to save the world from the pandemic situation. In Indonesia alone, a positive case of Covid-19 was first detected on March 2, 2020, when two people were confirmed to have contracted it from a Japanese citizen. Departing from this, the Indonesian government began to aggressively make a special preparedness-based policy to deal with the COVID-19 virus, one of the preventive measures taken was with very strict supervision on access to Indonesia from other countries including airports, ports, and land routes ([Anugerah et al., 2021](#); [Dai et al., 2021](#); [Górska et al., 2021](#); [Gupta et al., 2022](#); [Malahayati et al., 2021](#); [Stephens et al., 2021](#); [Yao & Ngai, 2021](#)).

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Until now the Covid-19 virus has hit the world for more than a year, especially Indonesia, the government is still working hard to form a defense and protect the health of citizens from the threat of exposure to the COVID-19 virus, including with the policy of implementing Restrictions on Community Activities and COVID-19 vaccination for all communities ([UNICEF, 2021](#); [Worldometers, 2022](#)). Not only in Indonesia, in fact, all countries in the world are hit by this pandemic condition, why the COVID-19 pandemic affects all vital joints of statehood ranging from socio-culture, security and of course in terms of economy. The Indonesian government must act immediately in seeking the stability of the country's economy before it becomes more fragile, on the other hand, all countries are also competing to adapt to the current conditions, where forced life activities must coexist with the existence of the COVID-19 virus until the new normal appears ([Ashraf, 2020](#); [Brodeur et al., 2021](#); [Nezafat Maldonado et al., 2020](#); [Sekiraga et al., 2021](#); [Thomson et al., 2021](#); [Tibulca, 2021](#); [Vardavas et al., 2021](#)).

The Government of Indonesia needs to immediately determine policies and measures to save the national economy and the stability of the financial system related to the implementation of the state budget. The policies taken focus more on health spending, national security, and economic recovery efforts, as well as opening opportunities for authority for institutions in the financial sector by providing adequate legal foundation facilities, one of which is by issuing Government Regulations of Law. The implication is that the constitution of state life in Indonesia has undergone new developments with the birth of Perpu number 1 of 2020 dated March 31, 2020, which contains a new paradigm on the imposition of taxes in trading activities through electronic systems ([Anggara et al., 2020](#); [Aulawi, 2020](#); [Bai et al., 2021](#); [Han et al., 2020](#); [Shafi et al., 2020](#)).

To implement the provisions of Article 6 paragraph (13) a Perpu Number 1 of 2020, it is necessary to implement the Regulation of the Minister of Finance on procedures for the appointment of collectors, voting, and depositing and reporting of VAT on the utilization of BKP TB / JKP from outside the customs area through Trade through Electronic Systems, then on May 5, 2020 the Minister of Finance of the Republic of Indonesia stipulates PMK No. 48 / PMK.03 / 2020. Furthermore, in the implementation of the regulation, it is mentioned in Article 4 paragraph (4) that the Minister of Finance delegates the authority to appoint Business Actors as PMSE VAT Collectors to the Directorate General of Taxes ([Masdi, 2021](#)).

In order to facilitate administration and increase supervision in the implementation of tax obligations and/or fulfillment of tax obligations on the activities of business actors who carry out business activities through Electronic System Trading (PMSE), it is necessary to regulate the registered places of foreign traders, foreign service providers, and/or Organizers of Trade Through Electronic Systems (PPMSE) abroad and domestically in tax administration ([Cunningham & Tynan, 1993](#); [Ding & Hiltrop, 2010](#); [Käppi & Siivonen, 2000](#); [Liao et al., 2008](#)).. The Director General of Taxes confirmed in the Regulation number PER-07 /PJ/2020 that the KPP Agency and Foreigners (Badora) are given the mandate and responsibility to manage all Business Actors who are Organizers of Trade Through Electronic Systems or PMSE ([Hu et al., 2022](#); [Kumala & Junaidi, 2020](#); [Ozer & Okan Sakar, 2022](#))

Please note that the period before the enactment of PMK-48, then VAT on digital transactions is managed and administrated by each Tax Service Office where taxpayers are registered. Provided that full deposits and reporting are self-assessment and of course supervision is very minimal, now with the issuance of PMK-48 it is expected that DGT as the institution of absolute authority holders in the implementation of tax potential supervision in Indonesia has instruments and legal umbrellas adequate in securing tax potential from the digital transaction sector ([Widiyanto & Puspita, 2020](#)). Especially when viewed during the pandemic, user traffic in digital networks has

increased rapidly. Here is a table of recapitulation of business actors that have been designated as PSME VAT Collectors:

Table 1
Number of Business Actors who have Been Designated as PMSE VAT Collectors

Year	Month	Number of Business Actors
2020	July	6
	August	10
	September	12
	October	8
	November	9
	December	6
	Total	51
2021	January	2
	February	0
	March	4
	April	8
	May	8
	June	2
	Total	24
	July	6
	August	2
	September	4
	October	0
	November	4
	December	3
Total	19	

Source: www.pajak.go.id

From the table above, it can be known for 2020 from July to December, DGT has succeeded in confirming a total of 51 Business Actors as PMSE VAT Collectors, while throughout 2021, the January-June period of 24 and the July-December period of 19, so that the DGT has succeeded in confirming a total of 43 Business Actors as PMSE VAT Collectors, it is hoped that in the future the government through DGT can continue to expand the collector of digital taxes abroad.

This study was conducted to analyze the application of PSME VAT on VAT receipts before the implementation of VAT with covid, the number of additional PMSE VAT taxpayers during the period 2020 to 2021, PSME VAT Receipts in the period, and the effectiveness rate in 2020 to 2021, as well as weaknesses in the regulation related to death sanctions. and measure the growth rate and contribution of Value Added Tax on Trading Through Electronic Systems against other Central Tax revenues. Researchers also want to know the efforts made by fiscus to increase the receipt of Value Added Tax on Trading Through Electronic Systems. Based on the background that has been explained, researchers are interested in raising the topic in a scientific journal entitled **“Effectiveness of PMSE VAT Receipts in the New Normal Era in KPP Badan dan Orang Asing (KPP BADORA)”**.

• LITERATURE REVIEW

Regulation of the Minister of Finance Number 48/PMK.03/2020

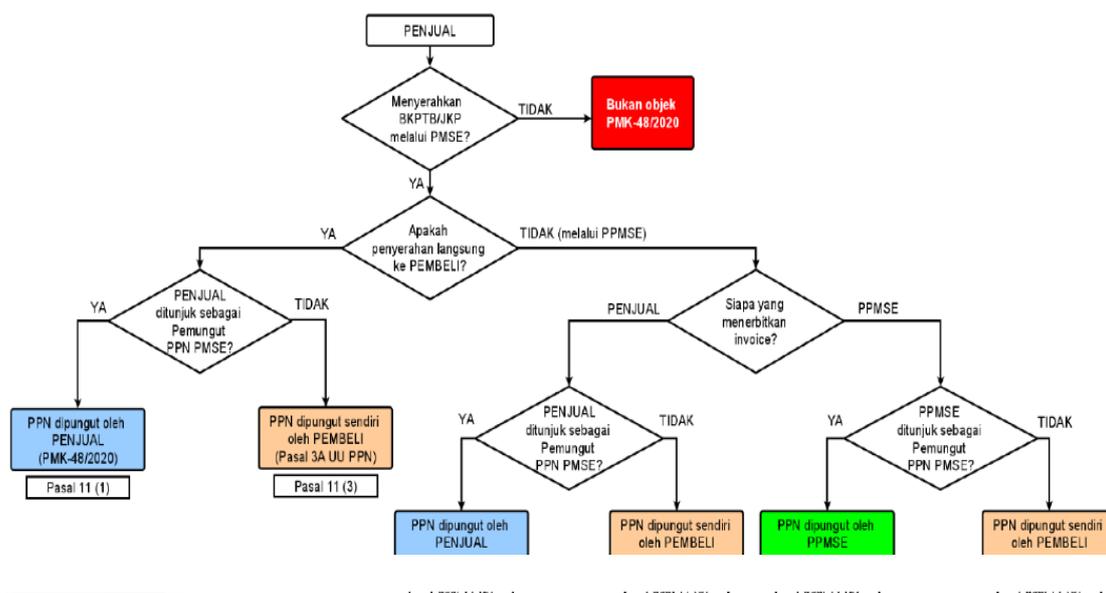
The arrangement structure consists of:

- Article 1 :D general definition
- Article 2: Provisions for the imposition of PMSE VAT
- Article 3: Provisions for the use of Intangible BKP
- Article 4: Criteria for PMSE business actors appointed as collectors
- Article 5: Criteria for buyers of goods and/or recipients of services
- Article 6: Basic provisions for the imposition of VAT and Tariffs
- Article 7: Provisions of proof of VAT levy
- Article 8: Provisions for depositing VAT
- Article 9: Vat reporting provisions
- Article 10: Provisions of vat transaction details report
- Article 11: The time of entry into force of PMK

Source: Ministry of Finance (2020)

This PMK regulates the VAT imposed on the use of intangible BKP and/or JKP from outside the customs area within the customs area through PMSE. This PMK regulates the VAT imposed on the use of intangible BKP and/or JKP from outside the customs area within the customs area through PMSE. VAT on the use of BKP / JKP is collected, deposited, and reported by PMSE business actors appointed by the Directorate general of Taxation. The amount of the tariff is 10% of the value paid. These business actors are foreign traders, foreign service providers, foreign PMSE Organizers, PPMSE in the country. PPMSE is a business actor providing electronic communication facilities used for trade transactions. Meanwhile, the Ministry of Finance of the Republic of Indonesia (2020) states that foreign service providers are private persons or entities that reside or occupy positions outside the customs area who conduct transactions with buyers of goods within the customs area through the electronic system.

Figure 1
Transaction Scheme and Parties collecting PMSE VAT



Sumber: Direktorat Jenderal Pajak, 2021

- PREVIOUS RESEARCH

Research on cross-border taxation is widely done. In European Union countries charge VAT for purchases originating from other countries through import duties ([Goolsbee, 2001](#)). For developing countries will face trade-offs from generating revenue from by ignoring economic efficiency and building policies for digital VAT or enterprises in cyberspace ([Bunn et al., 2020](#)).

METHOD

The type of research conducted is descriptive-qualitative research. Descriptive research is research intended to investigate the circumstances, conditions or other things that have been mentioned, the results of which are presented in the form of research reports ([Arikunto, 2013](#); [Neuman, 2011](#); [Sugiyono, 2019](#)). Data collection techniques are carried out through interviews, observations and using written documentation. The informant of this research is the Head of the Supervision Section and System Administrator in the Data Quality Assurance Section at the KPP Badora. The data used is secondary data with periodic types of data that have been processed by the Data Quality Assurance Section in KPP Badora.

RESULT AND DISCUSSION

In the current pandemic situation, many sectors of state revenue are weakened including the taxation sector, therefore the government must immediately find other sources of state revenue to cover the lost nominal, one of which is by the enactment of PMK-48 which targets the VAT sector for digital transactions, KPP Badora as a DGT agency appointed to manage and administrate state revenue from the digital tax sector sticking to PMK-48 as an instrument. legal umbrella and the basis of policy implementation.

The target of pmk-48 policy, namely PMSE VAT, is not a new sector, it's just that in PMK-48 it is more detailed and simplified in the voting so that the Badora KPP is appointed as the managing party. With the presence of PMK-48 is expected to increase tax revenues in the long run. The implementation of VAT rates for foreign products is a form of leveling for domestic and international businesses.

KPP Badora is supported by the DGT Head Office has adequate resources in the implementation of PMK-48, fiscus has been equipped with technical knowledge of the administration of the imposition of PMSE VAT so as to minimize technical problems. This policy has been supported by special infrastructure in the form of the PMSE VAT platform on the <https://digitaltax.pajak.go.id/> page where all services related to PMSE VAT have been integrated on the portal.

In its implementation, KPP Badora in coordination with the DGT Head Office of course still faces obstacles, business actors who are targeted are mostly foreign business actors but their products or services that can be utilized by the People of Indonesia so that these business actors can open markets and receive income from Indonesia. The difference in distance and time is more or less very influential, for example, during the One on One Meeting process with prospective collectors, it must be adjusted the schedule and time of implementation as both parties can be

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present online, but more crucially related to the time of interconnection of banking data, not infrequently the process of transferring funds experiences obstacles due to differences in transfer systems and supporting facilities. Another obstacle is that there has not been the establishment of sanctions for THE PMSE VAT Collector if it does not deposit the VAT value it collects appropriately, because on the other hand it is not easy for the fiscus to open and get data related to the company's financial flow statements considering that it is still a taxation system that adheres to self-assessment.

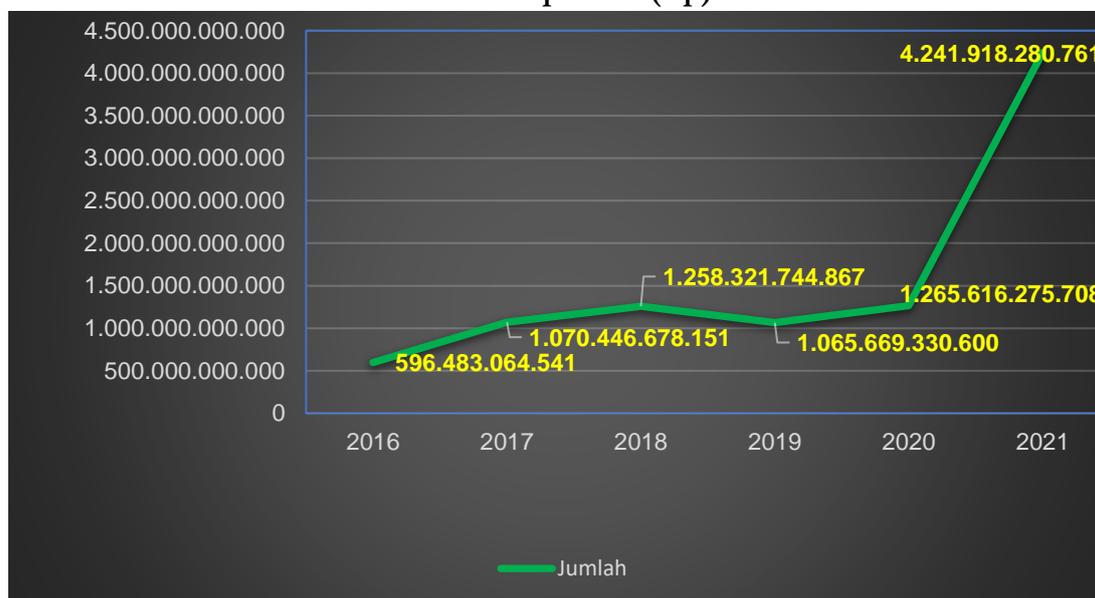
From the observations of researchers, global VAT receipts at the KPP Badora itself can be concluded quite positively from year to year, here is a recapitulation table:

Table 2
Recapitulation of VAT Receipts

Year	Amount (IDR)
2016	596.483.064.541
2017	1.070.446.678.151
2018	1.258.321.744.867
2019	1.065.669.330.600
2020	1.265.616.275.708
2021	4.241.918.280.761

Source: Secondary Data, The Data Quality Assurance Section

Figure 2
VAT Receipt Rate (Rp)



Source: Secondary Data, The Data Quality Assurance Section

Meanwhile, if we pull back, the determination of Business Actors as PMSE VAT Collectors is first on July 01, 2020, then for each Business Actor set on July 1, 2020, it is necessary to collect PMSE

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VAT on August 1, 2020 and no later than deposit vat that was successfully collected on September 30, 2020. Based on the results of observations on the KPP Badora, the following data was found:

Table 3
PMSE VAT Receipts 2020-2021

Year	VAT Revenue Target	Realization of PMSE VAT
2020 (Period July-December)	IDR 729.421.803.000	IDR 731.418.896.996
2021 (Period January-June)	IDR 1.444.976.953.000	IDR 1.646.966.171.686
2021 (Period July-December)	IDR 1.744.491.954.000	IDR 2.256.323.359.505
Total 2021	IDR 3.918.890.710.000	IDR 4.634.708.428.187

Source: Secondary Data, The Data Quality Assurance Section

It is known that the realization of PMSE VAT receipts in the first semester of 2021 reached IDR1,646,966,171,686 and semester 2 amounted to IDR2,256,323,359,505. Receipts from collection and deposit by the PMSE VAT Collector in 2021 Semester 1 compared to 2020 (July to December 2020) increased by 225% or IDR915,547,274,690. And for 2nd meter of 2021 compared to the first semester of 2021 increased by 137% or IDR609,357,187,819.

To measure the achievement of the KPP Badora on the receipt of PMSE VAT on all revenue targets, it is necessary to know the level of effectiveness and targets and realizations. Effectiveness is a level of achievement that indicates whether the amount of realization of tax revenue is in accordance with the target of tax revenue (Mardiasmo, 2016). The formula calculates it:

$$Efektivitas = \frac{\text{Realisasi Penerimaan}}{\text{Target Penerimaan}} \times 100\%$$

The criteria for assessing the effectiveness of PMSE VAT collection is that the higher the effectiveness ratio, it describes the better regional capabilities shown in the table below:

Table 3
Effectiveness Assessment Criteria

Persentase	Criteria
> 100%	Highly Effective
90 – 100 %	Effective
80 – 90 %	Effective Enough
60 – 80 %	Less Effective
< 60 %	Ineffective

Source: Kepmendagri No.690.900.327 Year 1994

Figure 3
Effectiveness of PMSE VAT Receipts by KPP Badora in 2020 and 2021



Source: Secondary Data, The Data Quality Assurance Section

Table 4
Realization of PMSE VAT on KPP Badora in 2020 and 2021

Year	Tax Revenue Target	Realization of PMSE VAT	%	Criteria
2020	IDR 729.421.803.000	IDR 731.418.896.996	100,27	Highly Effective
2021-(Jan-Jun)	IDR 1.444.976.953.000	IDR 1.646.966.171.686	113,97	Highly Effective
2021-(Jul-Dec)	IDR 1.744.491.954.000	IDR 2.256.323.359.505	129,34	Highly Effective
Total 2021	IDR 3.189.468.907.000	IDR 3.903.289.531.191	122,38%	Highly Effective

Source: Secondary Data, The Data Quality Assurance Section

Calculation of the effectiveness of PMSE VAT collection as follows:

Effectiveness in 2020:

$$\text{Effectiveness in 2020} = \frac{\text{IDR } 731.418.896.995,72}{\text{IDR } 729.421.803.000,00} \times 100\% = 100,27\%$$

Effectiveness in 2021:

$$\text{Effectiveness in 2021} = \frac{\text{IDR } 3.903.289.531.190,41}{\text{IDR } 3.189.468.907.000,00} \times 100\% = 122,38\%$$

Based on the above percentage obtained using the formula so that the effectiveness rate of PMSE VAT on KPP Badora in tax revenue in 2020 the effectiveness rate is at 57.79% with ineffective criteria. The increase is due to the determination of the appointment or inauguration of the PMSE VAT Collector in 2021 has increased.

Obstacles

The implementation of the PMSE VAT collection policy at KPP Badora is based on Regulation of the Minister of Finance number 48 /PMK.03/2020 dated May 5, 2020. In the implementation of the policy, KPP Badora experienced several obstacles such as the interconnection of banking data and the open access to financial flow statements of business actors both established and not yet established, it is very important to measure whether the entity is included in the criteria to be designated as a PMSE VAT Collector. In addition, binding sanctions for business actors that have been confirmed are considered not fully optimal.

CONCLUSION

The results showed that VAT receipts decreased in 2019 from the previous year of Rp 1,258,321,744,867 to Rp 1,065,669,330,600 due to covid that hit Indonesia. The government is trying to find other sources of tax, namely with the issuance of 48 / PMK.03 / 2020 then there is an additional number of PSME taxpayers in the 2020 period increased by 51, then there is an increase in PMSE VAT taxpayers every semester, although the increase decreases. However, PSME VAT receipts tend to increase every semester. If viewed from the level of effectiveness in 2020 is very effective, as well as in the period 2021, per semester is very effective, the application of regulations has several weaknesses, namely related to the affirmation of sanctions against collectors who are negligent in carrying out their tax obligations and potential mining activities of Business Actors who are ready to be appointed as VAT collectors of PMSE. In addition, public awareness about taxation is still very low, there are still many users who use the service for free and also the rise of piracy, it more or less affects the number of transactions that can be subject to Value Added Tax.

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