



IMPLEMENTATION OF INCOME TAX OBLIGATION AND VALUE ADDED TAX ON *E-COMMERCE* BUSINESS ACTIVITIES

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Article history:	Abstract:
<p>Received: April 26th 2022 Accepted: May 26th 2022 Published: June 28th 2022</p>	<p>Rate growth very fast <i>e-commerce</i> cause a number of problem to system collection tax. Transaction <i>e-commerce</i> happening very briefly cause the difficulty for knowing who just actors involved, related transaction location in activity <i>e-commerce</i> transactions that . Then related with characteristics or type products traded and served in digital form (non- physical) so that is one influencing factors the difficulty apply treatment tax to transaction electronics . Due to Internet usage is increasing growing, a lot companies and internet users are concerned that later government will determine broad rules for trading international and <i>e-commerce</i>. Potential fields cause problem in regulation the is Taxes and obligations, prohibitions delivery information , as well as controlling to development standard , giving permission to terms and conditions regulation for providers who provide service .</p>

Keywords: *e-commerce*, trade international, tax

INTRODUCTION

fast rate growth technology this be marked with there is internet present with different packaging as well as appearance innovations latest. Technology through this internet network already shape Public no left behind with something state or moderate condition controversy in this world . In Thing this naturally could herding generations young to in the paradox of life that can profitable or can destroy future life nor his country .

Convergence technology information and telecommunications has result in variety facility telecommunications and advanced product technology capable information _ integrate all media information . in the middle globalization more communication integrated Today , the internet is becoming popular and making the world more shrunk at a time fade the following country borders sovereignty and order its people . (Sanusi, 2010). Coincide with development Internet -based digital technology , of course , is also supported by several factor among others , namely rampant ownership *Smartphone* (Phone Smart) to cheap access data package so that Internet quality in Indonesia is very fast enjoyed by the community . A number of year final this transition really awesome trend occur in all digital activities in Indonesia, especially could seen with the arrival of a new model in system trading digitally based .

Marketing on the Internet tends to penetrate various obstacle , limit nation , and without standard

rules. Whereas marketing conventional , goods flow in parties big , through harbor sea , wear *container* , distributor, institution guarantors , importers, and bank institutions . Marketing conventional more many involved _ compared marketing via the internet. Marketing on the Internet is the same with *direct marketing* , where consumer relate direct with seller , though the seller are abroad (Irmawati , 2011).

In the era of globalization business trading free now this (WTO/AFTA/APEC), practice business is very dependent to IT (*Information Technology*), especially the internet. trading with use internet facilities , of course very giving very high convenience and efficiency for those who need means *delivery* between countries. (Alif, 2016).

Internet will also remodel marketing *retail* and marketing straight away . Only from house consumer could shop variety product from whole businessman factory and whole retailer in the world. Consumer could see products it's on the screen computer or TV, access the information , and imagine is product that suitable one each other (for example , in Thing this arrange room use *furniture* offered on the computer or TV). Consumer then could order and pay the choice that . (Silvia, 2002). Media company from English namely We Are Social who work together with Hootsuite as of January 2018 get results there is Indonesian residents who have connected with the internet in 2018 reached penetration by 53% of the total population population 7.59 billion _ soul . That is , half from population



Indonesian people have good internet access active nor passive in its users .

E-Commerce is Internet and *Web* usage for transaction business ; or by more formal *e-commerce* defined as transaction possible trade digitally between organization with organization or individually as well as between individuals and individuals. (Sarwono , 2012).

METHOD

Research in accordance with its objectives can be defined as an attempt to find, develop and test the truth of a knowledge. The research was conducted using scientific methods called research methodologies. In To do study type research conducted is study juridical normative or law normative which is method research based on method study law literature is method or the method used in study the law carried out with method researching ingredient existing library (Sri Mamudji, 2009). Stages first study law normative is research aimed at for get law objective (norm law), that is with stage study to problem law . Stages second study law normative is research aimed at for get law subjective (Rusli, 2006).

Approach research used _ in study law this is approach juridical normative supported with empirical data with detail description that is something research which is deductive started analysis to articles in regulation legislation that regulates to problem certainty law implementation obligation tax income and taxes increase value (VAT) against activity effort *e-commerce* . Study law by juridical it means research that refers to studies existing library or to the secondary data used . Whereas character normative it means study purposeful law for get knowledge normative about connection Among one regulation with other regulations and implementation in practice .

Approach research that used for analyze enforcement law implementation obligation tax income (PPh) and taxes increase value (VAT) against activity effort *e-commerce* carried out for analyze about how far are the rules legislation or current law apply by effective . In study law there is a number of approach used for get and solve problem faced. Approaches used in study law is approach Law (*statute approach*), approach case (Hanitijo, 1998).

Source ingredient laws used in research the most important normative is studies literature , while the data used are secondary data . in terms of bind it , then secondary data divided on 3 (three) virtues namely : Primary Legal Materials , namely ingredient binding law. Ingredient law secondary is ingredient law in the form of scientific writings in the field of the law to ingredient primary law that is ingredient primary law , doctrines , jurisprudence , and principles law related with research

. Ingredient law tertiary is materials or writings that can add explanation to ingredient primary and secondary law , consisting of from dictionary law , dictionary Indonesian language and encyclopedia .

Data collection techniques in study this conducted with collect , study and process by systematic materials literature as well as related documents . _ Secondary data good about _ ingredient primary, secondary and tertiary law obtained from ingredient library , with notice principle update and relevance . Material analysis law conducted with method To do interpretation law (interpretation) and methods construction law .

RESULTS AND DISCUSSION

Theory Collection Tax

In fact , the government have right special for operate country based on provision law . Including in Thing tax , yes authority certain in To do the collection .

A number of theory (Mardiasmo, 2018) that explains or give justification gift right to the country for pick up tax , according to Mardiasmo theories the as following:

1. Theory Insurance

Tax likened to as premium insurance must _ paid by everyone because _ get protection on his rights . In Thing this , payer tax equated with party the insured , while the state is equal with party guarantor .

In agreement insurance , relationship achievement and counter -achievement that occur by straight away . Existence payer premium relate direct with right insured for accept change make a loss when occur *event* . On the other hand , the right guarantor for accept payment premium balanced with existence obligation for pay change make a loss when occur *event* . Second condition the each other related one each other.

2. Theory Interest Distribution burden tax to people based on interests (eg protection) of each person, the more big interest somebody towards the country, more tall the tax that must be paid .

3. Theory Power Bear the tax burden for everyone should _ same weight , meaning tax must paid in accordance with power each person.

For measure power carry could 2 approaches are used namely :



- a) Element objective , with see big income or wealth owned by a person .
 - b) Element subjective , with notice big needs material that must be fulfilled
4. Theory Basic Service
Justice collection tax lies in the relationship people could country. As devoted citizen , people _ must always realize that payment tax is as something obligation .
5. Theory Principle Power Buy Basic
justice lies in the effect collection tax . It means pick up tax means interesting power buy from house ladder Public for house country ladder . Next country channel it return to Public in form maintenance well-being society. With thereby interest whole Public more take precedence .

Theory Law Enforcement

Enforcement law is something effort for realizing the ideas of justice , certainty law and benefit social Becomes reality . So enforcement law in essence is the process of embodiment of ideas.

Enforcement law is the process of doing effort upright or functioning norms law by real as guidelines in relationships law in life society and state . Enforcement law is effort for realizing ideas and concepts expected law people Becomes reality . Enforcement law is a process that involves many thing .(Shant, 1988). by general definition enforcement law according to Satjipto Rahardjo is something effort for turn ideas into reality , while Suryono Soekanto with quote opinion Purnadi Purbacaraka say that enforcement law is activity harmonize connection solid and embodied values _ as well as attitude act as summary explanation score Step end for create (*social engineering*) , maintain and maintain (*control*) peace association live .

More carry on according to Soewardi M understanding general enforcement law is activity for doing or enforce provisions . More far again explained that system good law is concerning harmonization Among score with rule as well as with behavior real .

Enforcement law in Dutch it is called with *rechtstoepassing* or *rechtshandhaving* and in English _ called *law enforcement*, includes meaning that is macro and micro . character macro covers whole aspect life society , nation and state , while in understanding nmicro limited in trial process in court including the process of investigation , investigation , prosecution until implementation decision crime that has been have strength law fixed.

Enforcement law as a process that is actually is application no decision _ by strict governed by rules

law will but have elements evaluation personal by conceptual , then the essence and meaning of enforcement law lies in activity harmonize connection the values embodied in _ solid rules and attitudes _ act as Suite explanation score Step end , for create , give birth and maintain peace association live.

Soerjono Soekanto (2012), said that enforcement law is activity harmonize connection elaborated values _ in rules steady and attitude act as Suite explanation score Step end . For create , maintain and maintain peace association live.

Enforcement law alone directed for reach justice , benefit and certainty law (everyone before _ law same). This thing directed in accordance with principle law . In enforcement law must there is compromise Among these three elements . Third element that must get attention by proportional balanced , but in practice no always easy strive compromise by proportional balanced Among third element that .

Moeljatno decipher based on from definition term law criminal that says that enforcement law is part from whole the law in force in a country that conducts elements and rules , namely :

1. Determine actions that are not can be done with accompanied threat or penalty in the form of criminal certain for goods who violates _ ban that .
2. Define and in Thing what to those who violate prohibitions that could worn or sentenced criminal as has been threatened .
3. Determine with method how imposition criminal that could held when the suspect has violate ban that .

Enforcement law not solely means implementation legislation , even in the reality in Indonesia is the trend is so, so the meaning of law enforcement is that popular . Besides that there is other tendencies that mean enforcement law as implementation judges ' decisions , however opinions like that have weakness if implementation Constitution or the judge 's decision even disturb inner peace association live .

Destination enforcement law in line with destination law that alone, is for reach results certain desired and goals law is effort realize achievement order and justice . Something order impossible will could realized , if law ignored . Awareness and compliance Public to law , no just take effect to order and justice , but play a role form a culture law something Public because arrange behavior

Influencing factors enforcement law is as mentioned under this :

- 1) That law alone as factor enforcement law is because law working as justice , certainty and expediency . In practice



maintenance law in the field there is sometimes occur contradiction Among certainty law and justice . Certainty law nature concrete form real whereas justice character abstract so that when a judge decides something case by application Constitution just so sometimes score justice that achieved . So when see something problem about law at least justice Becomes priority main .

- 2) enforcer law as factor enforcement law in functioning law , mentality or personality officer enforcer law play role important , if regulation already fine , but quality officer not good , there problem .
- 3) Facilities and Facilities Facilities in Indonesia now this of course recognized still enough left behind if compared with developed countries that have means complete and technology sophisticated inside _ help enforce law . According to Soerjono Soekanto and Mustafa ever put forward that how police could work with ok , if no be equipped with proportional vehicles and means of communication .
- 4) Communities in Thing this Becomes enough factor _ affect also in effectiveness law . If Public no aware law and or no obey law so no there is effectiveness . Awareness law is conception abstract in the self human , about harmony Among desired order and peace _ with setting law , establishment law , and effectiveness law .

Culture have very big function for humans and society , namely arrange for humans could understand how should act , act and determine attitude if they relate with other people. With so , culture is a main line about defining behavior _ regulation about what to do to do and what not to do .

Globalization era now be a stimulus and also the wind new in development economy in the middle moving world economy by active . In field law business quality efficiency as well as more effectiveness _ tall experience enough development _ significant . Presence *e-commerce* Becomes something interesting facts _ in growth economy in Indonesia. *E-Commerce* has Becomes explosion economy in the century 21, Indonesia as one of the developing countries also enjoy *e-commerce* development . Many people or company start for change business from *offline* to *e-commerce* . Though many forecast about end from internet *boom* , trend this not yet ended and still Keep going growing

, especially for effort small and medium enterprises in Indonesia. (Sakti, 2014).

Those who later take advantage of the momentum growth technology information specifically *e-commerce* , quick get up and with fast respond market fluctuations , for face existence pressure business in the days to come upcoming . It also gets _ attention more by party Government related increase in the State treasury through treatment tax to activity transaction electronic especially on *e-commerce* platforms . Anybody no can measure how many big and up how many big again the market will develop past *e-commerce* . It is estimated , through the economic model new that , the market will growing is amazing . A number of forecast say , if you moment this have company with turnover billions of rupiah no enter in *e-commerce* , in time ten year coming company you will roll mat . Not amazed if whole companies in the world, including in Indonesia , are busy open site on the Internet.

Definition tax in Article 1 paragraph (1) of the Law Number 16 of 2009

about Provision General and Tax Procedures namely : " Tax " is contribution Required to the state indebted by private or bodies that are compel based on Act , with no get reward by direct and use for state needs for as big as possible prosperity the people " .

Definition tax is dues to the state (which can forced) owed by the obligatory pay it according to regulations , with no get performance back , direct could appointed , and the use is for finance expenses general in touch with state duty to organize government . Mature this no could denied again that for realize financing development depend on acceptance which country sourced from tax . This thing could seen from state budget posture for the year 2021 set amount state revenue of Rp. 1,742.7 trillion . Amount this consist from reception tax amounting to Rp. 1,444.5 trillion

Invite 1945 Constitution of the Republic of Indonesia (hereinafter called the 1945 Constitution) in Article 23A reads taxes and other levies that are compel for state needs are regulated with law . Importance tax as source proven state income from a lot Constitution about taxation among others: 1) Law Invite Number 6 of 1983 concerning Provision General and Taxation Procedures sttd Invite Invite Number 7 of 2021 About Harmonization Regulation Taxation (next called UU KUP). 2) Act Number 7 of 1983 concerning Tax Income sttd Invite Invite Number 7 of 2021 About Harmonization Regulation Taxation (next called the Income Tax Law). 3) Act Number 8 of 1983 concerning Tax Value Added Goods and Services and Taxes Sales on Goods Luxurious sttd Invite Invite Number 7 of



2021 About Harmonization Regulation Taxation (next called the VAT & PPhBM Law).

Taxes levied _ for activity effort *e - commerce* in Indonesia is appropriate by Circular _ Director General Tax Number SE-62/PJ/2013 concerning affirmation provision taxation on transaction *E-commerce* (next called SE-62/PJ/2013) is tax income and taxes increase value and sales on goods luxury .

Tax income is tax levied _ against private people or individuals and entities concerned with income received _ or got it During one year tax . Tax increase score is tax levied _ to submission or import goods hit tax or service hit taxes made by entrepreneurs _ hit tax and get worn many times every there is increase value and get credited .

Activity effort *e - commerce* that start capable shift activity effort conventional This also has an impact on obligations tax for parties who use progress technology in the field of trading this . Directorate General Tax already To do study about *e-commerce* . First to aspects existing taxation , so that get what to do conducted to development of the world of *e-commerce* this . Second shape team at Directorate General Taxes consisting of from team for decide the rules or procedures aspect taxation , then about management , excavation potency the tax .

Transaction *e - commerce* in Indonesia is growing fast in three year last . Reported from Ministry of Industry & CITA, comparison score marketplace transactions alone in 2017 and 2018, for Bukalapak.com of 10 trillion and a very high increase of 40 trillion , for Tokopedia.com of 12 trillion to 26.4 Trillion . This thing could Becomes proof that business to transaction *e - commerce* in Indonesia

CONCLUSION

See fast enhancement user activity effort *e-commerce* here , Directorate General Tax return issue a circular Director General Tax Number SE-06/PJ/2015 About Cutting and/ or Collection Tax Income on Transactions *E-commerce* (next called SE-06/PJ/2015). Basically the SE -62/PJ/2013 and SE-06/PJ/2015 explain that in principle no there is type tax new in *e-commerce* but only apply the rules already there is course . In other words management effort through *e-commerce* get treatment the same tax proper trading ordinary . So that by general perpetrators _ *e-commerce* too have obligation taxation good that start from registration , calculation , payment and reporting that has been set in rules and regulations from Directorate general tax .

So with With the existence of SE-62/PJ/2013 and SE-06/PJ/2015 it is hoped that every user activity effort *e-commerce* , good individual as well as local and

foreign bodies could more understand and implement obligation the tax .

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