E-COMMERCE UTILIZATION IN TAX RECEIPTS

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ABSTRACT

Indonesia's tax revenue in 2012 is still under the budget. The increase of the number of taxpayers each year is still not able to cover the deficit. E-commerce, which the amounts are increasing each year, can be one right solution to resolve the issue.One of the factors that could affect e-commerce is Indonesia internet user which also increases every year. Unfortunately, Directorate General of Taxes still has not decided the perfect regulations for ecommerce transaction in Indonesia. Indonesia needs to define which transactions should be taxed. This research aims to know the potential tax revenue from e-commerce transaction in Indonesia.

Keywords: Tax, E-Commerce, Income Taxes

A. Introduction

Internet discovery is an invention that has a great impact on society. The benefit of the Internet is now not only perceived by the community in technology and information only, but millions of people from all over the world of people who are also involved in the benefits. One of the areas that benefit directly from the presence of the Internet is the economy.

Advances in technology, computing and telecommunications support the development of Internet technologies. With Internet business people no longer have difficulty in obtaining any information, to support its business activities, even now tend to be obtained various kinds of information, so the information must be filtered to get appropriate and relevant information. It changed the information century into an internet century. Internet use in business changes from function as a tool for electronic information exchange into tools for business strategy applications, such as: marketing, sales, and customer service. Marketing on the Internet tends to penetrate various obstacles, nation boundaries, and without the rules that are raw. While conventional marketing, goods flowing in large partaipartai, through the sea port, use containers, distributors, guarantors, importers, and bank institutions. Marketing on the internet is the same as direct marketing, where consumers are directly connected to the seller, although the sellers are overseas. "Internet users around the world range from 200 million, 67 million of them are in the United States, the Internet in Indonesia doubled twice every 100 days" (Rhenald, 2000). The use of the Internet has undergone tremendous development in the field of business especially on large-scale enterprises.

Since the discovery of the Internet technology in 1990-an use is widespread because it is seen to provide enormous benefits for the smooth process of business activities/business. The motivation and benefits of e-commerce in improving customer service and enhancing the competitiveness of the company in this case become the viewpoint of the authors made as objects in this study. Seeing the fact, the application of e-commerce technology is one of the important factors to support the success of a product from a company.

To accelerate and increase sales fast then by looking at the rapid development of information technology, we can utilize a service on-line that is e-commerce. With the utilization and use of Internet technology is expected to provide great benefits to the competitive business world. The company that is able to compete in the competition is a company capable of implementing technology and information into its company. One of the types of technology implementation in terms of increasing business competition and selling products is to use electronic commerce (e-commerce) to market a wide range of products or services, both in physical and digital form . In the use of such technologies, various parties related to companies such as investors, consumers, governments will be instrumental. With the increasingly powerful Internet and web technologies, these technologies enhance the company's sophisticated capabilities in terms of business communication and in terms of its ability to share information, other than sharing valuable resources. The basic idea as well as the benefits of e-commerce in improving customer service and improving the competitiveness of the company in this case become the point of view of the authors made as objects in this article. Seeing the fact, the application of e-commerce technology is one of the important factors to support the success of a product from a company. To accelerate and increase sales fast then by looking at the rapid development of information technology it can utilize a service on-line that is e-commerce.

The growing number of Internet users who have an impact on increasing electronic trading turnover in fact raises some problems in finance, one of which is Internet sales tax (RAO, 2011). The existence of electronic trading that does not know the geographical boundaries also raises the question of how taxation rules in anticipating the income of e-commerce transactions. Without proper taxation regulation of e-commerce transactions, potential tax revenues on e-commerce transactions can be lost. While the potential tax receipts for e-commerce transactions is very large considering the number of e-commerce transactions that occur. In Indonesia, the number of e-commerce transaction turnover also raises the potential for lost tax (potential lloss) due to still no proper regulation for this transaction. As reported daily Surabaya Post (2013), the estimated number of potential tax receipts lost is about 440 billion rupiah in 2013, assuming the tax charged is the same as the conventional store and assumed about 10% of the electronic trading turnover.

The United States, Hongkong, Canada, the United Kingdom, India, Mexico, and several other countries have had strict taxation regulations relating to e-commerce transactions (the 2006). According to the daily surrounding Indonesia (2010), Indonesia is still reviewing this transaction further, because the human resources (SDM) and Information Technology (IT) owned by the Directorate General of Taxation (DJP) Indonesia to implement Regulations are still limited.

In this regard, the author aims to determine the potential tax receipt for e-commerce transactions in Indonesia.

B. Method

1. E-Commerce Definitions

Electronic Commerce (ecommerce) is the process of purchasing, selling or exchanging products, services and information through a computer network. Ecommerce is part of e-business, where e-business coverage is wider, not just a business but also involves the collaboration of business partners, customer service, job openings etc. In addition to the WWW network technology, ecommerce also require database or database technology, e-mail or electronic mail (e-mail), and other non-computer technology forms such as freight systems, and payment tools For this e-commerce (Siregar, 2010). According to Rahmati (2009) E-commerce stands for Electronic Commerce which means marketing system by or by electronic media.

This E-Commerce includes the distribution, sales, purchase, marketing and service of a product done in an electronic system such as the Internet or other computer network form. E-commerce is not a service or an item, but it is a mixture of services and goods. E-commerce and related activities via the Internet can be the mobilizer to improve the domestic economy through domestic liberalization of services and accelerate integration with global production activities. Because ecommerce will integrate domestic trade with world trade, various forms of talks or negotiations will not only be limited in the world trade aspect, but how the domestic policy on surveillance in a Countries, particularly in telecommunication, financial services, and shipping and distribution. Electronic Commerce is defined as the process of buying and selling of products, services, and information done electronically by utilizing the computer network. One of the networks used is the Internet. Electronic Commerce (Electronic Business), as part of Electronic Business (business done using electronic transmission (Hildamizanthi. 2011). In implementing e-commerce is an integration of the value chain from its infrastructure, consisting of three layers. First, the infrastructure of the distribution system (flow of good); Second, payment infrastructure (flow of money); and third, information system infrastructure (flow of information). In order to integrate the supply chain system from suppliers, to factories, to warehouses, distribution, transportation services, to the customer, the enterprise system integration is required to create a supply chain visibility. There are three factors that factor is examined by us if you want to build an ecommerce store that is: variability, visibility, and Velocity (Sukamjati, 2009). E-commerce will change all marketing activities and also reduce operational costs for trading activities. The processes that exist in E-commerce are as follows:

a. Electronic presentation (website creation) for products and services.
b. Booking directly and the availability of bills.
c. Secure customer account Automation (both account number and credit card number).
d. Payments made directly (online) and transaction handling.

2. E-Commerce Perspective

E-commerce (electronic commerce) is a term used by companies to sell and buy a product online. Ecommerce is defined from several perspectives (Kalakota and Whinston (1997), based on communication, business processes, services, and online.

The e-commerce definitions are based on some of the aforementioned perspective:

a. Communication Perspectives (Communications), according to this perspective, ecommerce is the delivery of information, products/services, and payments through telephone lines, computer networks or other electronic means.

b. Business process Perspective (business), according to this perspective, e-commerce is a technology application to the transaction automation and work flow.
c. Service Perspective (Service), according to this perspective e-commerce is a tool that fulfills the desires of companies, consumers, and management in cutting service cost when improving the quality of goods and accuracy of service.
d. Online Perspective (Online), according to this perspective e-commerce deals with the capacity of buying and selling of products and information on the Internet and other Online services.

3. Taxation in Indonesia

Taxes are a contribution of the people to the country that is required by law whose returns are not acceptable to the public directly. According to Soemitro (1977), tax is the transition of wealth from the people to the State Treasury to finance the regular expenditure and the surplis used for public saving which is the main source for financing public investment. Suandy (2011) explained, there are two tax functions, among others (1) Financial function (Budgeter), that is to put as much money into the state treasury, with the intention to finance the state expenditures; and (2) Regulerend means that the tax is used as a tool to govern society in both economic, social, and political areas with a specific purpose. According to its winding mechanism, taxes are divided into two, i.e. direct taxes and indirect taxes. Direct taxes are taxes that tax charges cannot be transferred to other parties, such as income tax, land and building taxes, etc., while indirect taxes are taxes which tax charges may be transferred to other parties, For example, the value added tax, the customs tax of the name of the motor vehicle, and so forth (Suandy, 2011).

The tax in Indonesia adheres to the Self assessment system, where the taxpayer (WP) is given the trust and responsibility to calculate, deposit, and regularly report its taxation obligations to the Tax Service office or KPP (Sultoni, 2013). In addition, pursuant to article 1 of Law No. 7 of 1983 on income tax as amended by Law No. 36 of 2008, specifically governing the subject and tax object, Indonesia adheres to the principle of source and As the tax system.

Based on data from the Ministry of Finance of the Republic of Indonesia (2012), Indonesia's biggest revenue comes from taxes. The acceptance of the tax exceeds the acceptance of the Indonesian Earth. Tax receipts in Indonesia are divided into several parts, namely PPh Migas, non oil and gas, VAT and PPnBM, PBB, BPHTB, excise, and other taxes.

C. Conclusion

The realization of state revenues from the tax sector in 2012 is still under-estimated. The taxpayer's amount is always increased annually, but it is not yet able to close the deficit from the realization of the budget. Indonesia is also still included in countries whose tax revenues are lowest compared to other countries in Asia. Reflecting on other countries, one of the possible ways by the Directorate General of Taxation is to start reviewing e-commerce transactions or electronic trading in Indonesia. Indonesia is one of the countries where e-commerce transactions are developing. Most Internet users in Indonesia usually offer their products through social media. This e-commerce transaction is quite large and always increasing, and will be unfortunate if it is not taxed, especially if you see Internet users who are always increasing each year. In fact, when Indonesia returns to the other countries, other countries have a proper regulation to levy taxes on this transaction, in which other countries are harmonised to international regulations. Therefore, the Directorate General of Taxation needs to start considering this transaction as one of the tax receipts in Indonesia, because the value is very large and always increases annually.

With the utilization and use of Internet technology is expected to provide great benefits to the competitive business world. The company that is able to compete in the competition is a company capable of implementing the technology into the company. One of the types of technology implementation in terms of increasing business competition and selling products is to use electronic commerce (e-commerce) to market a wide range of products or services, both in physical and digital form. With this electronic commerce service (e-commerce), customers can access and place orders from various places. With the era of sophisticated technology today, customers who want to access e-commerce do not have to be in a place, that is because in the big city city in Indonesia has many places that provide an Internet access facilities only by using a laptop/notebook or with a Personal Digital Assistant (PDA) using wif technology.

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