



CONTRIBUTIONS OF E-COMMERCE SERVICE OF TRANSPORTATION ONLINE FOR TAXES IN INDONESIA

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ABSTRACT

This research aims to know the contribution of E-commerce services from online transportation to tax revenues in Indonesia. Data used is the data of Internet Service Provider Association of Indonesia (APJII), circular letter of the Director general of taxation number S-429/PJ. 22/1998 dated 24 December 1998 and income tax Law Article 4 paragraph (1). The data analysis method used in this research is a quality descriptive analysis. The results of the research are with the growing trade transactions of goods and/or services through electronic systems or e-commerce, Governments, especially the Directorate General of Taxation assessing the need to provide special affirmations related obligations Deduction and/or withholding income tax on e-commerce transactions as confirmed in the circular letter of the Director general of taxation number SE-62/PJ/2013 on the affirmation of taxation provisions for E-Commerce transactions so that in 2015 the Directorate General of Taxation issued a circular letter of number SE-06/PJ/2015 on withholding and/or income tax on E-Commerce transactions. The purpose of the circular letter is for the implementation of the withholding and/or income tax deduction for e-commerce transactions can run properly and there is uniformity in the implementation.

Keywords: Contribution E-Commerce, Transportation Online and Taxes

A. Introduction

Information technology contributes to the community. Utilization of information technology, media and communication is one of the impacts of globalization that provides many changes in the behavior of people and community contests in various aspects, one of which is the use of media Electronic. The development of Internet use is increasingly increasing. It is easy for people to access the Internet and make many activities done through Internet media. One of the activities done through Internet media is the online transport. Before the existence of Internet activities on online transportation, the consumer must go to the transportation according to the purpose of the consumer, while in this era of the internet, consumers just waiting for transportation come pick up according to the purpose and Make consumers easier to do daily activities. Rapid development of technology, especially on electronic devices and computerized, to be used as an electronic transaction tool in the community.



Internet today has become a primary necessity for the community that means the use of the Internet is an integral part of everyday life. The number of Internet users in Indonesia based on the survey results by the Indonesian Internet Service Provider Association (APJII) has reached 143.26 million, which includes 54.68% of Indonesia's total population of 262 million. The number was increased compared to the previous year, which was in 2016 for 132.7 million. Business through internet media has become the most demanded business of the community at the moment. In 2016, e-commerce accounted for 8.7% of global retail sales and increased in the year 2017 i.e. to 10.1%, e-commerce retail sales predicted in 2020 will reach \$4.4 trillion. Ecommerce is becoming increasingly popular because in addition to being easily accessible through gadgets anytime without any time limit to consumers' wishes.

The ease of technological advancement in this globalization era is certainly a weakness. In addition to facing the problem of evil in cyber space also has problems in the field of tax. Governments face their own challenges in addressing tax problems, especially income tax from e-commerce, because the rapid progress in the business world is not always followed by the same progress in the legal sphere. This is because electronic business develops new business processes, too much information, does not use paper, moves very quickly, and there must be a paradigm shift that requires acceptance, new ways or procedures, mindset and also follow the development of legal or regulatory provisions. Similarly, the condition of Indonesia, one of them until now, the government still does not have the exact data about the total transaction overall about shopping through the internet, so there is still difficulty to calculate the amount of Tax and supervision in e-commerce activities. A business activity that brings profit, such as buying and selling through the Internet will not be separated from the taxation, especially the seller's income tax. Unlike conventional trade transactions, e-commerce transactions have some special characteristics, resulting in somewhat complicated tax implications of such activities, such as in the case of supervision. The number of e-commerce actors and the nominal amount of e-commerce transactions is not easy to know and monitor, so it will also affect tax. Such constraints are due to the ability of information technology in the field of oversight is still minimal and constraints in human resource capability.

The Directorate General of Taxation has about 6,690 people account representative that one of his duties is to supervise taxpayer taxation compliance. Taxpayers can be supervised by a representative account only who has a taxpayer identification number (NPWP). Until now it is possible that there are still many taxpayers who conduct e-commerce transactions but are not registered as taxpayers because they do not make and do not have a NPWP. As known, taxes are important components of State acceptance. Taxes account for about 75% of all state receipts. The percentage continues to increase from year to year. However, the Indonesian tax ratio is still low, which is 11% which is the lowest ratio in the world.

As known, the tax ratio is influenced by several factors, including tax rates, per capita income levels and good governance optimisation rate, as a macro factor, and the taxpayer's level of compliance, commitment and Coordination between state agencies and the similarity of perception between taxpayers and tax officers, as micro-factors. Regarding income tax from e-commerce, the Director general of Taxation has issued several circular letters to assert the obligation of payment of the tax, including circular letter of Director general of tax number S-429/PJ. 22/1998 dated 24



December 1998 concerning encouragement to taxpayers conducting transactions through Electronic Commerce, circular letter of the Director general of tax number SE-62/PJ/2013 on affirmation of taxation provisions on E-Commerce transactions, and circular letter SE-06/PJ/2015 On cutting and/or withholding income tax on E-Commerce transactions. However, it seems that the existence of the circular letter in question is not able to provide stronger legal implications governing the ecommerce actors. In fact, the implementation of a circular letter confirming the payment obligation of the tax will still not be assessed whether it has been enforceable with maximum recall of the income tax system is a self-assessment system where Authorizes the taxpayer to calculate, account for, pay, and report on its own the amount of the tax owed. Therefore, if the Directorate General of Taxation does not have any data other than the one reported by the taxpayer, the taxpayer's report is deemed correct.

B. Method

The research method used in this study is a qualitative descriptive analysis that analyzes the relevant variables on the object that will be examined with the data obtained from observation and documentation. C. Research Finding In Indonesia, it does not yet have legislation that specifically regulates income tax from e-commerce revenues. The activity of trading goods and/or services through e-commerce activities is the same as trading transactions of goods and/or other services, but different in terms of the way or tools used, so that there is no difference in taxation treatment between E-commerce transactions and trade Transactions of goods and/or other services. The application of income tax in e-commerce transactions is similar to the application of taxation in direct transactions. This is because Act No. 36 year 2008 on the Fourth Amendment to Law No. 7 of 1983 on Income tax (hereinafter referred to as the Income tax law) does not distinguish the additional sources of mandatory economic ability Tax, which is an object of income tax. The income tax object as stipulated in article 4 paragraph (1) of the Income Tax Act is income, i.e. any additional economic capacity received or obtained taxpayer both originating from Indonesia and from outside Indonesia which can be used for consumption or to add the taxpayer's wealth concerned with the name and in any form, indicating that the income tax law adheres to the principle of the invitation to income in a broad sense. The consequence of this is that any additional economic capacity received or taxpayer obtained from any origin that can be used for consumption or increase the taxpayer's wealth including categories.

The definition of earnings in the income tax law does not respect the income from certain sources, but in the presence of additional economical capabilities. An additional economical capability received or taxpayer is the best measure of the taxpayer's ability to participate in carrying out the required government fees for routine and development activities. The income tax law adheres to the understanding of the broad income then all types of income received or earned in a tax year are combined to get the basis of tax imposition. As an effort to accommodate the development of business activities and technological developments, the Directorate General of Taxation has issued several circular letters relating to the tax from e-commerce transactions, including circular letter of director General Tax number S-



429/PJ. 22/1998 dated 24 December 1998 concerning encouragement to taxpayers conducting transactions through Electronic Commerce.

The circular letter is essentially about a clue to digging up the tax potential of an electronic trading transaction and also shows that the actual e-commerce transaction is not detached from the tax imposition. Subsequently, in 2013, the Directorate General of Taxation issued a circular letter of the Director general of tax number SE-62/PJ/2013 on the affirmation of taxation provisions on E-Commerce transactions, in which there are provisions for value added tax and Sales tax on luxury goods for E-Commerce transactions that apply to taxpayers conducting ecommerce transactions. In connection with the growing trade transactions of goods and/or services through electronic or e-commerce systems, the government, especially the Directorate General of Taxation assessing the need to provide special affirmations regarding the liability of withholding and/ Income tax on e-commerce transactions as confirmed in the circular letter of the Director general of taxation number SE-62/PJ/2013 on the affirmation of taxation provisions on E-Commerce transactions so that in 2015 directorate The tax general issued a circular letter of number SE-06/PJ/2015 on the deduction and/or withholding income tax on E-Commerce transactions. The purpose of the circular letter is for the implementation of the withholding and/or income tax deduction for e-commerce transactions can run properly and there is uniformity in the implementation. D. Discussion

Jacobsen and Lipman convey about the purpose and function of the country, that a tax collection system is the essence of the country, namely the function required for the continuation or survival of the country. Paying taxes is not only an obligation, but it is the right of every citizen to participate in the form of participation in the State financing and national development. In principle, the trade transactions of goods and/or services through e-commerce are the same as trading transactions of goods and/or other services, but differ in terms or tools used, so that there is no difference in taxation treatment between E-commerce transactions and trade Transactions of goods and/or other services. The application of income tax in electronic transactions in practice is equal to the application of taxation in direct transactions or offline transactions.

Law No. 36 year 2008 concerning the Fourth Amendment to Law No. 7 of 1983 concerning income tax (hereinafter referred to as income tax Law) does not distinguish the origin or source of income or in the definition contained Income tax law is referred to as each additional taxpayer's economic capacity. Thus, the provisions of the income tax law also apply to e-commerce enterprises. As previously described, the Directorate General of Taxation has issued several circular letters relating to the tax of e-commerce transactions, including the circular letter of the Director general of Taxation number S429/PJ. 22/1998 dated 24 December 1998 about the appeal to the taxpayers conducting transactions through Electronic Commerce and circular letter of the Director general of taxation number SE-62/PJ/2013 on the affirmation of taxation provisions on E-Commerce transactions. In 2015, the Directorate General of Taxation also issued the circular number SE-06/PJ/2015 on the deduction and/or withholding income tax on E-Commerce transactions.

Based on the circular letter of the Directorate General of Taxation, there are generally some objects of income tax in the scope of the Internet that should be



examined, i.e. the first, income obtained by the parties of the costs incurred Operator (end user) or system organizer during the process of creating or developing such electronic systems. These costs are generally in addition to the purchase of hardware, will also include consulting costs (earnings consultants), the cost of building a design or construction of a system (a designer or developer's earnings), and the cost of a program license Computer that is used as tools in the creation of such systems (the vendor earnings over the software license). Secondly, the income for the implementation of an electronic system by the operator of the system to the community as the end user (System Provider). In 2008 the Government established the Law No. 11 of 2008 on electronic information and transactions (hereinafter referred to the ITE Law) as a government effort to provide legal protection against the utilization of technology Information, media, and communications that have transformed both people's behaviour and human civilization globally, leading to significant social, economic, and cultural changes, which are significantly rapid, and lead to world relations Borderless. The Government recognizes that information technology is currently a double-edged sword because in addition to contributing to the improvement of welfare, advancement, and human civilization, as well as an effective means of action against the law.

Further, in the general explanation of the ITE Act is outlined one of the problems that become the core discussion of this law is in the field of education that is about electronic transactions for trading activities through the system Electronic commerce has become part of the national and international business. This fact shows that the convergence in the field of information technology, media, and Informatics (telematics) continues to grow without being able to be dammed, along with the discovery of new developments in the field of information technology, media, and communication. Act No. 11 year 2008 then amended by law number 19 year 2016 concerning amendment to law Number 11 year 2008 concerning information and electronic Transasksi. In the years following the ITE law, the development of e-commerce grew rapidly.

Year 2010 Nadiem Makariem established Go-Jek online ojek Transportation Service, and then online ticket messaging website Tiket.com was launched in 2011, Traveloka and idEA was established in 2012 and in the same year Harbolnas was first held that until The year 2017 has been followed by more than 200 e-commerce. Harbolnas is an annual event held by various e-commerce in Indonesia with the support from various partners, such as telecommunications industry, banking, logicitic and media. Indonesia is rated as one of the world's highest ecommerce growth as more and more businesses are expanding its business towards digital in recent years. The Unlocking report of Indonesia's Digital Opportunity which McKinsey has claimed to be a business transition to the Digital realm will increase economic growth up to US \$ \$150 billion in 2025.40 economic census Data 2016 also states that e-commerce Indonesia will continue to grow around 17% in the last 10 years with a total of about 26.2 million businesses. 41 various advantages and conveniences provided with e-commerce transactions such as saving time, travel expenses, and power, convenience and fast Looking for products even imported products, open all the time, comparison shopping is easier to do as well as lower costs make e-commerce become increasingly popular.

C. Conclusion

Based on the explanation above, it can be concluded that:

1. Under the provisions of the Income Tax Act and its execution rules, including the circular letter of the Directorate General of Taxation based on the principle of solicitation on income in a broad sense. Efforts that can be made by the Directorate General of Taxation in optimizing the country's income from income tax in ecommerce transactions in Indonesia in relation to the self-assessment system is to establish a policy on the integrity of the perpetrators E-commerce for electronic transaction organizers to register a taxpayer identification number (NPWP) and report on the form of its activities and be aware of the contribution in tax revenues in Indonesia.
2. The suggestion that the author gives is the Directorate General of Taxation is expected to establish cooperation with the Ministry of Communication and Information, also other institutions or associations and able to carry out the purpose function of circular letter of the Director general of Taxation The execution and/or withholding of income tax on e-commerce transactions can run properly and there is uniformity in the implementation.

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