

PERCEPTION OF 11% VAT RATE IN THE E-COMMERCE MARKET

Deri Yanto^{1*}, Murdhaningsih², Giantoro Pamungkas³
^{1,2,3} Universitas Siber Asia

*Corresponding Author: deri.yanto.indo@gmail.com

Abstract - Research related to the perception of the 11% VAT rate from digital market interaction activities through E-Commerce towards tariffs shows the relative level of application and understanding of the VAT rate from 10% to 11% with a high understanding of quantitative data through the electronic market. This states that the public is very enthusiastic about the tax rate in accordance with the application of the destination country. By going through a comparative analysis of the implementation of increased tax rates abroad. From the level of understanding, the community explains that there is a normal limit on the device in reporting data in the form of tax reporting.

Keywords: Perception of VAT rate, E-commerce, Change of VAT rate to 11%

I. INTRODUCTION

One of the benefits of information and communication technology in the business world is the support for the implementation of business transactions carried out online or commonly called e-commerce (electronic commerce) through the use of the internet network. This e-commerce transaction is growing very rapidly from year to year. Given the huge potential for tax revenue from this sector, governments around the world must pay great attention to the imposition of taxes on e-commerce transactions, including the imposition of Value Added Tax (Indriyani & Furqon, 2021). Judging from the tax laws and regulations, online trading should have the potential to be subject to tax. In general, e-commerce transactions are actually the same as conventional transactions, so to fulfill the principle of fairness, these transactions are also subject to the imposition of Value Added Tax (VAT).

In Indonesia, E-Commerce taxes are regulated at:

1. Government Regulation Number 80 of 2019 concerning Trading Through Electronic Systems.
2. Circular Letter of the Director General of Taxes Number: SE-62/PJ/2013 concerning Affirmation of Tax Provisions on E-Commerce transactions.
3. Law Number 7 of 1983 concerning Income Tax stdtd with Law Number 7 of 2021 concerning Harmonization of Tax Regulations.

On October 7, 2021, the leadership of the DPR officially ratified the HPP Bill into law containing the KUP Law, Income Tax Law (PPH), Value Added Tax Law (PPN), Carbon Tax, Voluntary Disclosure Program (PPS), and the Excise Law. . (Kurniansyah, 2021)

The government decided that for the implementation of the law as follows, the Income Tax Law starts from (2022 Tax Year), the VAT Law takes effect on (1 April 2022), the KUP Law takes effect from the date of promulgation, Carbon Tax applies from (1 April 2022), the Policy PPS applies (January 1 2022 to June 30 2022) and the Excise Law takes effect on the date of promulgation. (Kurniansyah, 2021) Changes in VAT rates for both transactions in conventional and e-commerce markets aim to increase state revenues to finance government activities, development, and strengthen state infrastructure. The VAT exemption in the UU-HPP now only applies to goods outside of VAT content. The provision of VAT facilities is not collected or exempt, regulated in Article 16B. From article 4A transferred to article 16B, it becomes strategic goods or strategic services that are exempt from VAT. (Kurniansyah, 2021) The regulation provided is a problem that causes market conditions to experience drastic changes. The context of implementing tax regulations focuses on the subject and the object. Article 9A of the UU-HPP relates to taxable entrepreneurs (PKP) who can collect and deposit VAT payable subject to final rates so as to provide convenience and support.

Up-to-date theoretical basis

Understanding E-Commerce according to Laudon & Laudon (1998) is a process to sell and buy products electronically by consumers and from company to company with computer intermediaries, namely utilizing computer networks. The definition of e-commerce according to David Baum (1999) is a dynamic set of technologies, applications, and business processes to connect companies, consumers, and society through electronic transactions and the electronic exchange of goods, services and information. (Rie, 2014).

The development of online business is not only triggered by the rapid advancement of information and communication technology, it is also influenced by national economic conditions that continue to improve and the growth of the middle class community which is a lucrative business opportunity for online business people. (Lomanto, 2013).

The online marketplace in Indonesia is dominated by several big players, namely Tokopedia, Bukalapak, and so on. Sales from these online stores also increased rapidly. Even according to *dailysocial.id*, these two main players have been listed as unicorns, namely start-ups or startup companies with a capitalization value of more than 1 billion dollars. In addition to the increasing sales value and company valuation, the number of sellers in the online marketplace is growing rapidly. (Fitriandi, 2020).

The shift in traditional trading patterns towards electronic commerce also has an impact on other aspects of life, such as patterns of community social interaction, consumer spending patterns, patterns of distribution of goods, and including aspects of taxation. Basically, there is no difference in tax treatment between traditional trade and electronic commerce. Both of them provide income to sellers of goods or service providers and reflect the economic capacity of the buyers of goods or service users. Traditional trade and electronic commerce also involve the delivery of taxable goods and/or taxable services, which will be subject to value added tax (Pudjisaputro, 2020).

Online transactions are included in the e-commerce category because each stage is both a process buying and selling of products or services made electronically by utilizing internet technology. E-commerce can be categorized as the distribution or marketing of services through electronic systems such as the internet or other computer networks. E-commerce also involves electronic fund transfers, inventory management systems and automated data collection systems. This relates to Value Added Tax due to the tax that arises for each value added on factors that occur from preparing to selling goods or services to buyers. The results of the study state that there is no difference between e-commerce transactions with conventional transactions, so they still have a Value Added Tax obligation. (Leonardo & Tjen, January-June, 2020).

The theory that underlies this research comes from books and journals that are collected and used as a basis. That the imposition as known to originate from Law Number 7 of 1984 as last amended by Law Number 7 of 2021 concerning Harmonization of Tax Regulations. (President, Law Number 7 Concerning the Harmonization of Tax Regulations, 2021).

Under the Law on the Harmonization of Tax Regulations, the government applies a single rate for VAT, which is 11%. There is an increase compared to the previous Value Added Tax rate of 10%. The increase will be carried out in stages starting from April 1, 2022, then there will be more by adjusting rates in the future, this will be predicted in January 1, 2025 (Akuntansi et al., 2021).

This concept was carried out taking into account the conditions of society and the business world that have not fully recovered from the impact of Covid-19. (Kurniansyah, 2021)

Value Added Tax is an indirect tax levied on the delivery of goods and services that are the object of Value Added Tax. The imposition of Value Added Tax for e-commerce businesses will be more difficult to supervise, especially for digital product transactions. If conventional business transactions can mostly be traced from the physical delivery of goods and their documents, while for e-commerce transactions, evidence of physical delivery or supporting documents is usually difficult to obtain and trace. (Lim & Indrawati, 2016).

The HPP Bill is an inseparable part of the series of tax reforms that have been carried out so far, both administrative reforms and policy reforms. this bill will also be a very important stepping stone for the subsequent reform process. The implementation of various provisions contained in the HPP Bill is expected to play a role in supporting efforts to accelerate economic recovery and realize sustainable economic growth. (Ministry of Finance, these are the new rules for PPh and VAT in the Bill on Harmonization of Tax Regulations, 2021).

In the Government Regulation of the Republic of Indonesia Number 80 of 2019 concerning Trading Through the Electronic System, it is explained in article 8 that for PMSE business activities, provisions and taxation mechanisms apply in accordance with the provisions of the legislation. (President, 2019).

In the Regulation of the Minister of Finance of the Republic of Indonesia Number 60/PMK.03/2022 concerning Procedures for Appointment of Collectors, Collection, Deposits, and Reporting of Value Added Tax on the Utilization of Intangible Taxable Goods and/or Taxable Services from Outside the Customs Area within the Customs Area Through Trading Through Electronic Systems, in article 7 it is explained that:

(1) The Collector of Trading Value Added Tax through the Electronic System shall make evidence of the collection of Value Added Tax on the collected Value Added Tax as referred to in Article 2 paragraph (3) and paragraph (4).

(2) Evidence of collection of Value Added Tax as referred to in paragraph (1) in the form of commercial invoice, billing, order receipt, or other similar documents, as well as mentioning the collection of Value Added Tax and payment has been made.

(3) Evidence of collection of Value Added Tax as referred to in paragraph (1) is a certain document whose position is the same as that of a tax invoice.

(4) Certain documents whose position is the same as the tax invoice as referred to in paragraph (3) must be made based on the guidelines issued by the Director General of Taxes. (Minister of Finance, 2022).

Proof of tax collection electronically or also called e-tax invoice. e-Faktur is an application to create an Electronic Tax Invoice or proof of VAT collection electronically. e-Faktur is not a physical tax invoice because it is filled electronically through an application or website. The e-Faktur application is determined and/or provided by the Directorate General of Taxes (DGT) and/or the official tax application service provider appointed by the DGT. (tax, 2017).

Every time there is a change in e-Invoice, one of which is a change in the total amount of VAT to 11%. So every time there is an update to the e-Faktur system originating from DGT, at that time the DGT desktop e-Faktur user needs to make changes or update the application by downloading the latest patch and installing it on the computer device used. (Tama, 2022).

Taxes are an important thing for a country, the country will not be able to run to finance the government and infrastructure of the country. So it is very necessary to manage tax properly and maximally so that it can get maximum results as well. When the results are maximum, it will be able to help the income and foreign exchange of a country, when the income from taxes is maximum, it will be able to channel growth and good infrastructure development in the country. (Jamain, 2019).

The will of the public or taxpayers in implementing tax provisions is related to the perception of the tax itself. When people do not have the correct understanding due to lack of information, it results in low awareness of taxation. (Leonardo & Tjen, January-June, 2020)

Failure to collect taxes from E-Commerce transactions will result in the non-implementation of the principles of justice and certainty in law enforcement, resulting in an imbalance in competition between entrepreneurs due to the unequal tax burden among these taxpayers, as well as state revenues from taxes that are not maximized. (Ambiya, 2019).

The awareness of the Indonesian people to comply with paying taxes is still minimal, so it has not yet reached the expected level. In fact, nowadays both paying and reporting taxes is so easy (Mustakim, 2020). In this era of digitalization, there are many conveniences of financial technology that can make life easier in terms of finances. You can do this through the DGT website or through a number of application service providers (ASP). (Darusman, 2019).

When viewed from the aspect of taxation, the imposition of taxes on online transactions will have a positive impact by increasing the trustworthiness of the online store. This means that there can be no fraudulent actions against consumers (Indriyani & Furqon, 2021). Officially, there are no special rules imposition of taxes on these foreign social media sites. In principle, the tax imposition is the same as that imposed on e-commerce transactions that must be paid by traders and online shop owners (Desi Triana Munthe, January 2020).

The public as taxpayers should be given education about the importance of paying taxes for a country and given good and correct directions regarding the procedures for paying taxes, so that people are expected to be aware and pay taxes on time and in accordance with tax provisions. So that the self-assessment system in Indonesia can run effectively (Yustika, 2017). The government should also remain open and able to provide comparable benefits to the country's development and if possible can require every online business actor to have a permit. Businesses are online and registered so that they can facilitate the supervision and imposition of taxes on e-commerce actors in Indonesia. (Ridho, January 2021).

When viewed from the tax laws and regulations, online trading should have the potential to be subject to tax. However, due to the lack of regulation regarding the imposition of taxes on online businesses, this can lead to a norm vacuum that occurs in tax regulations in Indonesia. So that the potential for taxation is not utilized effectively. (Valentino & Wairocana, 2019).

II. METHOD

The research method used is a quantitative approach with a descriptive method. This method was chosen to determine the perception of knowledge of the VAT rate from 10% to 11%, which means that there is an increase of 1% for each product in the form of goods or services delivered or sold by the Taxable Entrepreneur.

The descriptive approach was chosen to provide an overview of opinions or perceptions regarding the increase in the VAT rate of 1% from the previous one.

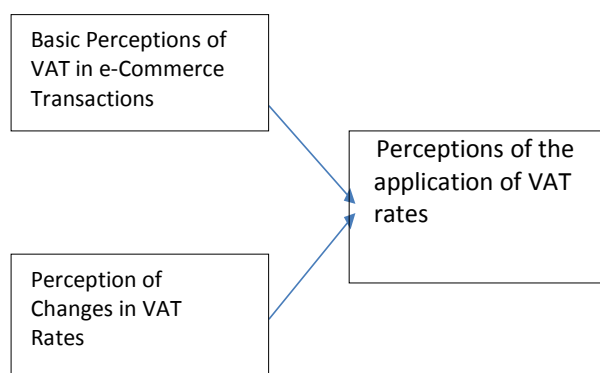
Research variable

The research variables were determined as follows:

Dependent or bound variable is

1. Basic Perception of VAT in e-Commerce Transactions
2. Perception of Changes in VAT Rates

Image 1: Struktur Variabel



DATA COLLECTION TECHNIQUE

The data was taken by conducting a survey using a questionnaire technique using Google Forms media. The analysis used is in accordance with that on Google Forms with multiple choice determination and the use of a Likert scale and reprocessed using Microsoft Office software. The analysis used is a descriptive approach.

Thinking Framework

Whereas in the survey, the classification of the contents of the questionnaire was carried out by making as many as 3 codings, namely:

1. General Information of respondents
2. Basic Perception of VAT in E-Commerce Transactions
3. Perception of Changes in VAT Rates

From the two codings, the questions were categorised with details as stated in the questionnaire sheet.

Whereas the analysis will be carried out on data related to the basic perception of VAT in e-Commerce transactions and the Perception of Changes in VAT Rates. From this categorization, questions were made.

Respondent Selection

The research locus is Indonesia Research Time May 2022, The research data is a survey with a questionnaire

The selected respondents (purposive sampling) are students of the Accounting Department at the Asian Cyber University with a choice of classes.

Determination of the number of samples to be collected is based on the number of respondents collected without paying attention to the minimum number of 30 Slovin formulas, if data is obtained between 25-28, the analysis will still be calculated because of the limited number of respondents and the respondents are not aimed at students other than the Accounting Department and or other majors at the Asian Cyber University.

Method used in this research is quantitative method. A data collection is done by spreading questionnaires to every employee in a manufacturing companies in Tangerang Indonesia. The instrument used to measure managerial coaching is adapted by Ellinger et al. (2003) by using eight items (MC1-MC8). Managerial coaching is defined as an activity done by company's management to promote learning, personal development, and performance improvement (Bresser & Wilson, 2010). The instrument used to measure psychological capital is adapted by Luthans & Youssef-Morgan (2017) by using 4 items (PC1-PC4).

Psychological capital is defined as the condition of positive psychological development of individuals marked by hope, optimism, efficacy and endurance (Luthans & Youssef-Morgan, 2017b). The instrument used to measure performance is adapted by Williams & Anderson (1991) by using seven items (P1-P7). Performance is defined as the activity related with the work required by the contract judged directly by the leaders (Babin & Boles, 1996). The research model is shown in Figure 1. Questionnaire is closely designed, except for the questions/statements concerning the respondent’s identity, which is a semi-opened questionnaire. Every closed questions/statement, five answer options is given in Likert scale, which consist of: strongly agree (SA) with 5 scores, agree (A) with 4 scores, Neutral (N) with 3 scores, disagree (DA) with 2 scores, and strongly disagree (SDA) with 1 score. The method in data processing is by using PLS and SmartPLS 3.0 software as the tool.

The total population of this research is sourced from the employees in one of the manufacturing industries in Tangerang with a number of 297 people. Questionnaire was spread by simple random sampling technique. The questionnaire results that were returned validly was 224 samples (75.4% from the whole population).

III. RESULT AND DISCUSSION

From the questionnaires distributed between April 20, 2022 to May 12, 2022 with selected respondents or purposive sampling, namely students of the Asian Cyber University Accounting Study Program using a survey tool, namely Google Form and distributed via Whatsapp Group media. From the survey conducted, 28 respondent data were obtained. From the 28 respondents, can be classified as follows:

Table 1: Data Analysis of Respondents General Information

Criteria	Classification	%
Age	15-35	60,70
	36-45	28,60
	45-55	7,10
	Above 55	3,60
Job	Merchant	3,60
	Privet Employees	64,30
	PNS/ASN	7,10
	Student	25,00
Position	Trader	3,60
	Consumer	82,10
	Merchants and Consumers	14,30

From the table it is known that most of the respondents are aged 15-35 years with a percentage of 60.7% with current jobs being private employees with a percentage of 64.3% and at the time of the study most of them were consumers with a percentage of 82.1% who directly buy the products offered on the e-commerce platform.

From the results of the questionnaire regarding perceptions, it can be shown in the following table:

Table 2: Questionnaire Results -processed

	STS	TS	N	S	SS
X1	0	0	2	12	14
X2	1	0	4	14	9
X3	1	4	8	8	7
X4	0	4	5	10	9
X5	1	0	1	12	14
X6	4	8	3	5	8
X7	4	6	9	7	2
X8	4	4	10	8	2

X9	4	4	13	4	3
X10	1	0	2	17	8
X11	4	3	15	4	2
X12	1	2	9	12	4
X13	1	1	10	10	6
X14	0	4	10	9	5

Then the data is processed and presented in percentage units so that the results are:

Table 3: Percentage of the number of respondents

	STS	TS	N	S	SS
X1	0%	0%	7%	43%	50%
X2	4%	0%	14%	50%	32%
X3	4%	14%	29%	29%	25%
X4	0%	14%	18%	36%	32%
X5	4%	0%	4%	43%	50%
X6	14%	29%	11%	18%	29%
X7	14%	21%	32%	25%	7%
X8	14%	14%	36%	29%	7%
X9	14%	14%	46%	14%	11%
X10	4%	0%	7%	61%	29%
X11	14%	11%	54%	14%	7%
X12	4%	7%	32%	43%	14%
X13	4%	4%	36%	36%	21%
X14	0%	14%	36%	32%	18%

Table 4: Data processing

Average		50,036		
Standard Deviation		8,496		
Framework				
Category	Interval Class	Interval Class	f	%
Very high	High with M+ std Dev	> 58,532	3	10,71%
High	M until M+1 Std.Dev	50,036 to 58,532	8	28,57%

Low	M-1Std.Dev to M	41,540 to 58,53	16	57,14 %
Very Low	< M-1 Std.Dev	< 41,540	1	3,57%
Hitungan			28	

Whereas those who stated that they knew the Basic Perception of VAT in e-Commerce Transactions and Perceptions of Changes in VAT Rates were low with a percentage of 57.14%.

IV. CONCLUSION

From the results of the study it can be concluded that the market analysis of the quantitative data provided by the public already understands or perceives VAT on a basic basis and its implementation in society is still ongoing and has not yet been spread regarding the 11% VAT rate. And the low information on tariff increases to various regions, especially for the digital market industry. Which has an impact on people's preoccupations who are worried about price increases. With a low understanding of tax information received by respondents, it can lead to a lack of awareness of obligations. These obligations affect tax revenues and will weaken public awareness of taxation in the future.

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