Potential Revenue of Value-Added Tax through E-Commerce Tax during the Covid Pandemic through Online Sales in South Sumatra

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Abstract: Targeted tax revenue is sometimes not by the realization obtained. The field of taxation has spread along with technological developments. At this time technology has a very important role in human life. One of the countries affected by technological developments in Indonesia. Indonesia is a country with the fourth largest population in the world. This makes Indonesia the largest internet user in the world, based on the We Are Social and Digital Hooutsite 2020 that internet users in Indonesia are 160 million users, with the islands of Sumatra and Java as the highest number of users. Innovations in the field of technology bring up new ideas in economic transactions that were originally conventional but have turned into digital-based ones, which are called e-commerce. This study aims to determine the potential for value-added tax revenue through e-commerce taxes during the Covid pandemic through online sales in South Sumatra. The data used in this study are primary data and secondary data. The research method uses a sem pls analysis test. The population of this study is the community of e-commerce users in South Sumatra. The sampling technique used purposive sampling with the slovin formula. Data collection techniques using a questionnaire with a closed questionnaire. The results of this study have the conclusion that (1) commerce has changed from conventional digital-based which is called e-commerce. The value of Indonesian e-commerce transactions increases every year so that in 2020 it will be Rp. 266.3 trillion, Meanwhile, the value of marketplace transactions, especially Shopee, was US$40.1 billion. This is because Indonesian internet users are ranked fourth in the world. Therefore, the value of e-commerce transactions has the potential to be taxed, especially value-added tax (VAT). (2) the government realizes that e-commerce transactions have great potential to be used as state tax revenue. So the government issued various policies to generate tax potential from e-commerce transactions, including PP number 80 of 2019 concerning trade through electronic systems, PMK number 48 of 2020 concerning the list of value-added tax (VAT) collectors on digital products from abroad, PMK number 210/pmk.010./2018 concerning the treatment of trading through electronic systems, and regulation of the director general of taxes number per-12/PJ/2020 concerning the criteria for collecting value-added tax through an electronic system. Then to further explore the tax potential of e-commerce transactions. The government is trying to approach the community by conducting outreach to both business people and the younger generation, such as university students.

Key words: Potential Tax Revenue, Value Added Tax, E-Commerce Tax.

INTRODUCTION

Indonesia is a developing country, in carrying out the activities of the government system and the state budget each year requires many sources of income (Sasmito, 2017). One of the sources of

state income comes from the tax sector (Rahim, 2016). The tax sector makes a high contribution to state revenues.
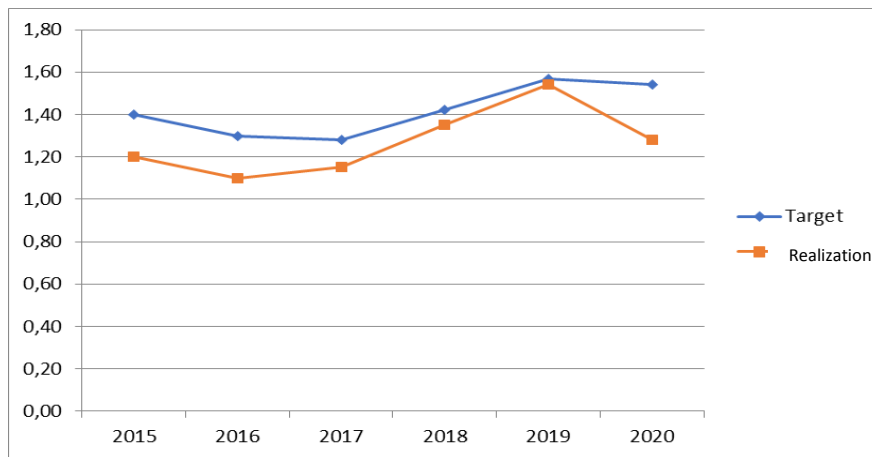

Figure 1. Tax revenue in Indonesia

Source: Ministry of Finance

Indonesia targets tax revenue in 2015 of Rp. 1,489.3 trillion with the realization of year-end tax revenue of 83% or Rp. 1,235.8 trillion, in 2016 tax revenue is targeted to reach Rp. 1,355.20 trillion with a targeted tax revenue realization of Rp. 1,105.97 trillion, in 2017 tax revenue is targeted to reach Rp. 1,283.57 trillion with the realization of tax revenue of Rp. 1,151.13 trillion, in 2018 the tax revenue target is Rp. 1,424.00 trillion with realized tax revenue of Rp. 1,315.00 trillion, in 2019 the tax revenue target is Rp. 1,577.56 trillion with the realization of tax revenue of Rp. 1,545.3 trillion, in 2020 the state revenue target is Rp. 1,546.1 trillion with realized tax revenue of Rp. 1,282.8 trillion. Based on data on the target and realization of tax revenue in Indonesia. It can be explained that the target of tax revenue every year has increased significantly. However, the target that has been set is inversely proportional to the realization obtained. The realization of state tax revenue has decreased very significantly, especially in 2020. Even though we know that taxes play an important function in regulating economic activity and are tools that are used optimally in entering funds into the state treasury (Agus Ismaya Hasanudin & Giyantoro, 2020). However, the amount of taxes in other countries is greater than in Indonesia. This is due to the low awareness of the public in fulfilling tax obligations on income even though the public facilities provided have been used (Sasmito, 2017). Reporting and accounting for other countries' taxes has been assigned a high score. However, it is different from some Indonesian people who calculate and report clearly and correctly (Sasmito, 2017).
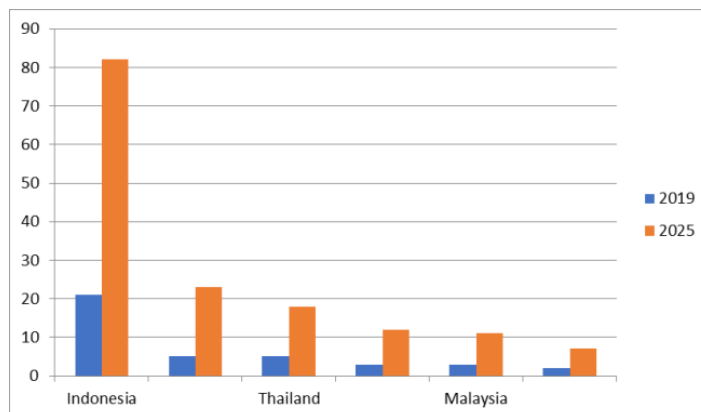

Figure 2 E-commerce transactions in Southeast Asia

Source: Google Temasek, 2019

Indonesia is ranked in the top 10 in the world with e-commerce growth reaching 78%. The Executive Director of Bank Indonesia, Erwin Haryono, said that the value of Indonesian e-commerce transactions has increased every year. The 2018 SEA economy report issued by Google Temasek stated that e-commerce is a digital technology-based economic activity that is experiencing very fast growth. In 2018 it reached US$27 billion for digital economic activities in Indonesia and will increase to US$100 billion in 2025 Google and Temasek (2018) as cited by Leonardo & Tjen (2020). In 2019 the value of e-commerce transactions reached Rp. 201 trillion, while as of September 2020, the value of Indonesian e-commerce transactions reached Rp. 180.74 trillion. E-commerce transactions are predicted to increase every year.

E-commerce began to spread throughout Indonesia, especially the provinces in Southern Sumatra, namely the provinces of South Sumatra, Lampung, Jambi, and the Bangka Belitung Islands. South Sumatra Province is one of the largest tax contributors in Indonesia. Based on data from the Central Bureau of Statistics, the percentage of e-commerce businesses in 2019 in the South Sumatra province was 12.14%, Lampung Province was 18.48%, Jambi Province was 15.345, and the Bangka Belitung Islands province was 12.08%. However, e-commerce is experiencing very rapid development in 2020. From this, we can see that many businesses in Indonesia, especially in Southern Sumatra, are starting to switch to online-based businesses or businesses. Based on data from the Central Statistics Agency, it is stated that the percentage of e-commerce businesses in 2020 in the province of South Sumatra is 82.85%, Lampung Province is 92.25%, Jambi Province is 77.66%, and Bangka Belitung province is 88.74 percent. Based on databoks.com, it is stated that in 2019 Lampung province is included in the top 10 with the most e-commerce businesses in Indonesia. This means that the southern part of Sumatra is one of the areas that will experience very rapid e-commerce growth in Indonesia. com stated that in 2019 the province of Lampung was included in the top 10 with the most e-commerce businesses in Indonesia. This means that the southern part of Sumatra is one of the areas that will experience very rapid e-commerce growth in Indonesia. com stated that in 2019 the province of Lampung was included in the top 10 with the most e-commerce businesses in Indonesia. This means that the southern part of Sumatra is one of the areas that will experience very rapid e-commerce growth in Indonesia.

Potential is something that already exists but is not fully owned. To achieve this, various efforts are needed to get it (Aprilian et al., 2013). E-commerce transactions have the potential to become additional state revenue due to evidence obtained that e-commerce transactions have increased very significantly every year (Khong & Huynh, 2022). Then transactions for buying and selling online activities are relatively easy. In addition, the operational costs incurred by online businesses are low compared to conventional businesses so the sales turnover that online businesses get is far greater than conventional businesses. This results in the need for tax obligations for online businesses. However, the imposition of e-commerce taxes raises pros and cons among the public, so the tax rules for e-commerce transactions are considered slow, especially the implementation of taxes for foreign and domestic business people (Safrina et al., 2017). The problem facing the government now is that most online businesses admit that they are not yet legal entities, so the government has difficulty establishing regulations related to the tax obligations of online businesses. In addition, DGT must apply sophisticated technology to maximize e-commerce tax revenue because e-commerce companies store financial data digitally. So that the taxes owed by e-commerce taxpayers will have difficulty being determined by the tax authorities (Ridwansyah, Pentiana, & Irawan, 2022).

The government must be firm in making decisions regarding e-commerce taxes so that tax obligations can be carried out by both small and large online businesses. Withdrawal of taxes for e-commerce actors, both large and small scale, aims to create justice for all business people, both online and conventional (RP Sari, 2018). E-commerce actors can no longer avoid their tax obligations (Hidayat, 2020). The government has issued a regulation letter from the Director General of Taxes number SE-62/PJ/2013 concerning the confirmation of tax provisions on e-commerce transactions. The letter contains that there is no difference in the tax treatment between e-commerce transactions and sales transactions of goods or other services (Aprilia & Nuzula,

2014). In addition, to reinforce the 2013 circular letter, the government issued the Director General of Taxes letter number SE-06/PJ/2015 concerning withholding or collection of income tax on e-commerce transactions. The circular letter aims to ensure that the implementation of deducting or collecting income tax on e-commerce transactions can run well and there are similarities in its implementation with conventional transactions.

This research has an update which lies in the use of legal aspects, namely PP Number 80 of 2019 which discusses in more detail the mechanism of trading through electronic systems, PMK number 48 / PMK / 2020 which discusses the appointment of business actors and procedures for collection, and the Director General of Taxes regulation Number PER-12/PJ/2020 discusses the criteria for collecting PMSE VAT. The method used is descriptive qualitative with a literature study approach and data obtained by using a questionnaire.

LITERATURE REVIEW

Previous Research

Research related to the potential of e-commerce taxes as potential tax revenue in Indonesia has been carried out by several researchers. (Noronha & Vinten, 2003) conducted research on e-commerce with the title taxation of e-commerce in Hong Kong: applying UK and US experience. This research discusses the benefits that can be taken from electronic-based transactions with the tax regulations set in Hong Kong and makes comparisons with the United Kingdom and the United States (Hasti, Maryani, & Makshun, 2022).

(Pilkington & Farron, 2000) conducted research entitled International direct taxation of e-commerce: developing a new conceptual model from marketing principles. This study discusses the growth of e-commerce which has increased and international taxation has not been able to overcome the challenges presented by e-commerce.

(Utomo, 2012) has conducted research regarding e-commerce transactions as a potential tax revenue in Indonesia discussing the high use of the internet in Indonesia and the large number of sellers offering their products on social media. E-commerce transactions have a considerable value and are predicted to increase every year (Haryadi & Sari, 2020) conducted a study entitled measuring the potential for state revenue from e-commerce taxes, benchmarking, regulation, and tax revenue barriers: a literature review. Based on the research activities that have been carried out, e-commerce transactions in Indonesia have increased significantly so that they have the potential to become state revenue.

Research conducted by (RP Sari, 2018) discusses tax policies on e-commerce transactions. Based on the research that has been done, the ministry of trade admits that the determination of the imposition of taxes on e-commerce transactions is very difficult, so regulations have not been established.

METHOD

This research uses a descriptive qualitative approach with library research. researchers will describe as a whole related to the process and research data accurately, systematically, and based on reality (Creswell, 2009). Researchers will use various sources used in the literature review in the form of books, journals, print media, newspapers, and other research results.

The population is a general area that has quality research objects and certain characteristics that are applied by researchers to understand and establish conclusions. The population in this study is the population of people aged 15 to 59 years in South Sumatra, numbering 5,467,554 according to the BPS of South Sumatra. The sample is part of the population that has certain criteria. The sample in this study is the e-commerce user community in southern Sumatra. The sample selection method uses purposive sampling. The sampling method used the slovin formula to obtain a sample of 400. The sample was obtained using primary and secondary data. Secondary data was obtained from Circular Letter No. 62 / PJ / the Year 2013; PP No. 80 of 2019; Regulation of the Minister of Finance Number 48 / PMK.03 / the Year 2020; E-commerce transaction data, tax revenue in

Indonesia, and internet users; and articles from previous research while the primary data was obtained using data collection techniques in the form of closed questionnaires which were distributed to respondents. the data collected was then analyzed and calculated using data analysis techniques in the form of a PLS sem test tool. then data analysis techniques also use data validity tests and reliability tests.

RESULTS

Research Sample

The researcher distributed questionnaires online using the "google form". Sampling for each district/city uses a stratified random sampling method by taking an average of 5% of the total population in each district/city. So that for areas with the criteria for a small population, 20 respondents were taken, the criteria for a moderate population were 30 respondents, and a large population was 50 respondents. Then the total number of respondents was 400. However, the number of respondents obtained after distributing the questionnaires was 610. The respondents obtained were then tested and a total of 585 valid respondents were obtained so that the respondents used in this study were 585 from each district/city in Sumatra south.

Validity Test

This validity test is useful for determining the suitability of the questionnaire used in measuring and obtaining data from respondents. If the data obtained is appropriate or valid then the item statement can be used. However, if any data obtained is invalid, then the invalid data must be discarded (Ghozali, 2018). Data can be said to be valid if rcount > rtable. In this study, the rtable for n = 500 was 0.088 with a significance level of 0.05.

Table 1 Validity Test Results

Statement	Pearson Correlation	R Table	Information
Question 1	0.323	0.088	VALID
Question 2	0.668	0.088	VALID
Question 3	0.424	0.088	VALID
Question 4	0.324	0.088	VALID
Question 5	0.319	0.088	VALID
Question 6	0.497	0.088	VALID
Question 7	0.340	0.088	VALID
Question 9	0.405	0.088	VALID
Question 10	**0.386**	**0.088**	**VALID**

Source: Data processed with SPSS 25, 2021

From the results of the validity calculation in the table above, it can be seen that rcount > rtable. So in conclusion all statements in the questionnaire are declared valid because rcount is more than rtable.

Reliability Test

Before an instrument is used for research, it is better to do a reliability test first. According to Shabrina and Hadian (2021) reliability is said if Cronbach's Alpha > 0.6. Conversely, if the value of Cronbach's Alpha <0.6 then the research instrument is not reliable. If the measuring instrument has been declared reliable then the selected instrument can be used for measurement in research data collection. If it is not reliable, then the measuring instrument and measurement error rate used must be re-evaluated (El Mokrani & Alami, 2021).

Reliability Statistics

Cronbach's Alpha	N of Items
. 658	10

Figure: 4.2 Reliability test results

Source: Data processed with SPSS 25, 2021

From the picture above, it can be seen that all statements in each variable are reliable. This is indicated by the overall Cronbach Alpha value of each variable in the test being > 0.6. This shows that each statement used as a measuring tool is reliable and can be used for further research.

DISCUSSION

Tax Potential in E-commerce Transactions

Internet User

Based on We Are Social and Hootsuite's Digital 2020, internet users in Indonesia have reached 175.4 million people. Indonesia is ranked 4th in the world for internet users. The first rank is occupied by China with internet users reaching 904.08 million people. Most internet users in Indonesia are occupied by the island of Java 56.4% and Sumatra 22.12%. Sumatra Island is one of the largest islands in Indonesia. The most internet users on the island of Sumatra are the provinces of North Sumatra and South Sumatra. Internet users in the province of South Sumatra are 6.9 million people with a population according to the Central Statistics Agency of 8.47 million people. Therefore, the percentage of internet users in the province of South Sumatra is 81.46%. The survey conducted by We Are Social and Hootsuite's Digital 2020 on e-commerce activities in Indonesia, namely visiting online retail by 90%, buying goods online by 88%, buying goods online using a laptop or desktop by 25%, and buying goods online by use mobile phones by 80%. The growth of e-commerce transactions in Indonesia as of September 2020 reached 180.74 trillion. This value is predicted to increase by 2025 to US$ 100 billion. The growth of e-commerce transactions in Indonesia as of September 2020 reached 180.74 trillion. This value is predicted to increase by 2025 to US$ 100 billion. The growth of e-commerce transactions in Indonesia as of September 2020 reached 180.74 trillion. This value is predicted to increase by 2025 to US$ 100 billion.

Figure 1. Graph of Internet Users in the World in 2021

Source: Wikipedia (https://id.wikipedia.org/wiki/)
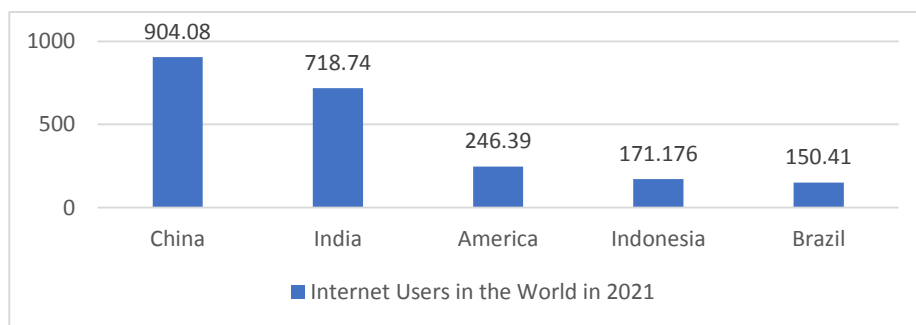
Potential Value-Added Tax In E-Commerce Transactions

The Covid 19 pandemic has forced the government to establish various policies for the community, starting with the implementation of restrictions on activities that have direct contact, known as PPKM, WFH, and others. This has an impact on the activities carried out by the community to turn digital, as well as buying and selling transactions carried out by the community. Since the covid 19 pandemic, business sectors have experienced rapid development, namely agriculture, e-commerce, technology and information, and others. Government policy to prevent the spread of the coronavirus provides a stimulus to the e-commerce business sector in

Indonesia, including the people of South Sumatra, after analyzing data on 400 respondents who are people of South Sumatra, it was found that in the last 3 months, almost all the people of South Sumatra made product purchase transactions on e-commerce. The following are the marketplaces that are often used by the people of South Sumatra, most recently, to buy various kinds of products for their needs, which are listed in the following table:

Table 2 Percentage of Frequently Visited Marketplaces

By the People of South Sumatra

E-commerce	In Percent
SHOPEE	79,1
TOKOPEDIA	9,2
BUKALAPAK	3,8
LAZADA	5,6
ZALORA	0.3
BLIBLI	0.2
OTHER	1,8
TOTAL	100

Source: Data processed with SPSS 25, 2021

Based on Table 2, we can see that the e-commerce most frequently visited by the people of South Sumatra with a percentage of 79.1% is shopee. The reason people use it is that Shopee understands the needs of Indonesian consumers better than other e-commerce. Apart from that, we can see graphic images from marketplace users in Indonesia.

Figure 2. Graph of Marketplace Users in Indonesia in 2020 Quarter 4
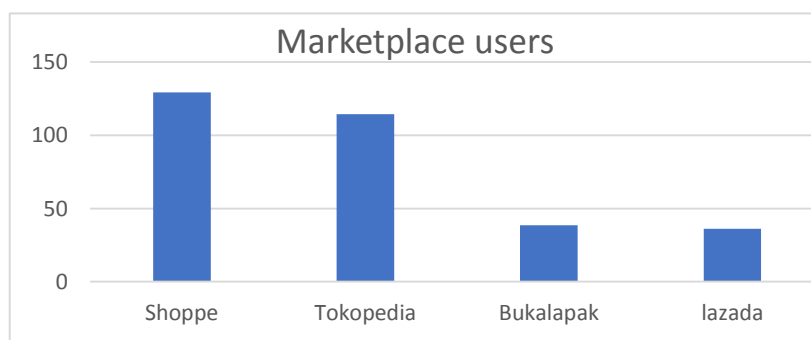
source: iprice.com

The people of South Sumatra carry out online shopping transactions in E-commerce by buying various available products starting from household needs, accessories, food, etc. The following products that are often purchased by people in South Sumatra are listed in the following table:

Table 3. Percentage of the Most Frequently Purchased Products

Product	In Percent
Electronic devices	12
Food & Beverage	10,1
Books & Stationery	7.0
Furniture	5,3

Clothes	23,9
Bags & Shoes	5,8
Home Decoration	0.7
Beauty care	14,2
Automotive	2,1
Sports Equipment	2,2
Health	4,1
Other	12,6

Source: Data processed with SPSS 25, 2021

The value of e-commerce transactions in the last 3 months is known to many people in South Sumatra who made transactions in the form of clothing and care & beauty products with a percentage of 23.9% and 14.2%. Of all the products purchased through e-commerce, the people of Sum on average spend money for transactions of < Rp. 100,000 - Rp. 500,000. The large number of people in South Sumatra who carry out transactions using e-commerce provides the potential for value-added tax as state tax revenue and the huge potential that exists in the e-commerce industry is the main reason for the government to get more income from this new sector. From a value-added tax point of view, online marketplace merchants receive delivery of sales proceeds from online marketplace organizers (Safrina et al., 2017). E-commerce players who have an annual income of more than Rp. 4.8 billion must report themselves to be made as a taxable entrepreneur (PKP) who is required to collect a 10% value-added tax on the delivery of taxable goods or services by providing electronic invoices (invoices) (Safrina et al., 2017). Table 1.4 shows the percentage of the average amount of money spent by the public to make shopping transactions in e-commerce.

Product	In Percent
< Rp. 100,000	41.9
Rp. 100,001 - Rp. 500,000	40,9
Rp. 500,001 - Rp. 1,000,000	6,8
Rp. 1,000,001 - Rp. 1,500,000	4,1
Rp. 1,500,001 - Rp. 2,000,000	3,2
> Rp. 2,000,000	3,1

Source: Data processed with SPSS 25, 2021

According to Google Temasek, Indonesia's electronic trade is expected to reach US$21 billion and in 2021 it is expected to reach US$82 billion. The value of e-commerce transactions has increased so sharply every year. In 2017 the value of e-commerce transactions reached Rp. 42.2 trillion and has increased to 2020 Rp. 266.3 trillion.

Figure 1.3. Graph of E-commerce Transaction Value
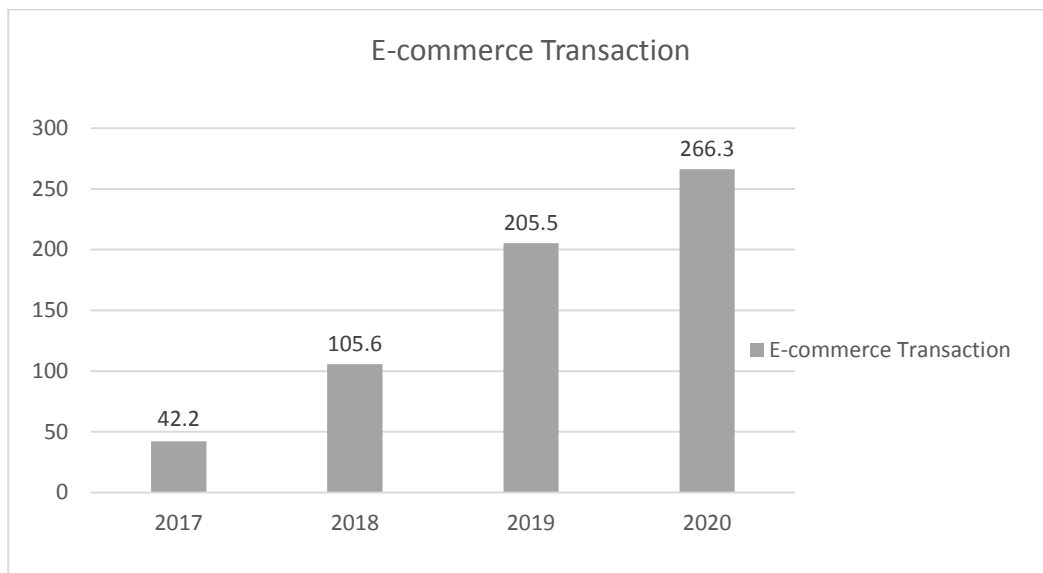
Source: Bank Indonesia (2020)

Tax Implementation System for E-Commerce

Entrepreneurs who wish to start a business on an e-commerce site must register and report an annual notification letter to the tax office as a condition for making tax payments. Sellers who have a turnover or income of more than 4.8 billion per year, the seller must register to be confirmed as a taxable entrepreneur (PKP) and the entrepreneur pays the final PPH and VAT.

The tax implementation system for e-commerce transactions, namely the marketplace, has 3 business processes that are taxed, namely the sale of goods and services, provision of place or time services, and deposit of sales proceeds to the online marketplace. The taxes imposed are income tax and value-added tax. Online transaction activities in the marketplace begin with the opening of an online shop by the marketplace merchant, the marketplace organizers only provide a place and time to carry out trading activities (widya, Maryani, & Makhsun, 2022). Furthermore, the online marketplace makes a list of transactions and accepts payments from buyers. Then the seller sends goods and services to the buyer while the marketplace organizer sends a notification to the seller about the delivery of goods or services that the goods and services have been delivered.

Factors Supporting the Application Of Taxes On E-Commerce Transactions

The application of taxes on e-commerce transactions has various supporting factors which lie in buying and selling transactions that are more practical than conventional transactions. Digital business is experiencing rapid development, especially in South Sumatra Province. Digital business only requires an internet connection as a means of conducting transactions between sellers and buyers. Digital-based businesses provide various kinds of benefits for both sellers and buyers, including sellers and buyers only making transactions and bargaining via the selected merchant marketplace

Difficulties Faced for E-Commerce Tax Implementation

(1) E-commerce transaction business whose form is unknown Business-*commerce* has its characteristics, namely the internet as a foundation so that transaction activities can be carried out quickly and easily. The e-commerce business, which has its characteristics, actually has a problem, namely the difficulty of establishing fair and clear tax rules. E-commerce business has two problems that cause it to be a problem in taxation, namely direct tax, and indirect tax. Indirect taxes cause several difficulties, namely unlimited e-commerce transactions, the process of detecting digital goods, especially transactions between countries, while direct taxes the payment process is carried out directly by individuals or organizations. (2) The understanding and awareness of e-commerce taxpayers are not maximized. The taxation system in Indonesia still

uses a self-assessment system. Taxpayers are given the rights and responsibilities to calculate, deposit and report their tax obligations to the nearest tax service office. Indonesian people still know about taxation and do not know what taxes are and matters related to taxes, so the application of taxes on e-commerce transactions cannot be applied properly and correctly.

Government Efforts To Increase Value Added Tax Revenue In All E-Commerce In Supporting State Tax Revenue

(1) There are regulations from the government regarding tax revenue. The government knows that e-commerce transactions have increased so rapidly. Therefore, to maximize state revenue from taxes, the government takes the opportunity to impose taxes on e-commerce transactions. The government issued a regulation letter from the Director General of Taxes number SE-62/PJ/2013 concerning the confirmation of tax provisions on e-commerce transactions. Then the Government also issued a letter from the Director General of Taxes number SE-06/PJ/2015 concerning withholding or collecting income tax on e-commerce transactions. Furthermore, the Government issued Government Regulation Number 80 of 2019 concerning trading through electronic systems on November 24, 2019. The regulation explains that trading through electronic systems is trade conducted using electronic devices or known as e-commerce. This government regulation regulates the main points of e-commerce transactions both domestically and abroad which include business licensing, payments, and business actors (Yantri, 2022) . To support the implementation of the policies made, the Government issued Regulation of the Minister of Finance Number 48 of 2020 concerning rules that form the basis for collecting value-added tax on digital products originating from abroad by trading business actors through an electronic system. This government regulation regulates the main points of e-commerce transactions both domestically and abroad which include business licensing, payments, and business actors (Choirunnisa, 2022). To support the implementation of the policies made, the Government issued Regulation of the Minister of Finance Number 48 of 2020 concerning rules that form the basis for collecting value-added tax on digital products originating from abroad by trading business actors through an electronic system. This government regulation regulates the main points of e-commerce transactions both domestically and abroad which include business licensing, payments, and business actors (Safrina, Suhartono & Savitri 2017). To support the implementation of the policies made, the Government issued Regulation of the Minister of Finance Number 48 of 2020 concerning rules that form the basis for collecting value-added tax on digital products originating from abroad by trading business actors through an electronic system (Aprilia & Nuzula, 2014). The government also stipulates regulations regarding the collection of VAT for e-commerce transactions which are regulated in the Director General of Taxes regulation Number PER-12/PJ/2020. (2) There is outreach to the community. The government knows that policies are made to explore the potential of e-commerce taxes. For this policy to run smoothly, socialization must be carried out in the community. However, the policies implemented raise pros and cons in society. This is the challenge for the government to provide socialization about e-commerce taxes through conventional and digital mass media. (3) The existence of digital-based tax services that make it easier for the community. Tax services began to be adapted to the conditions of technological developments. Therefore the Directorate General of Taxes changed digital-based tax services.

CONCLUSION

At the conclusion stage, the question or problem formulation will be answered by the researcher based on the data that has been identified, analyzed, reduced, and presented so that the relationship between data can be identified in the problem or question formulation with the research objectives to be achieved.

Data Verification

The data verification stage is part of the data-checking technique. Data verification can be done by the data triangulation method. The data triangulation method is a method in which data is checked

and re-checked, as well as data compared to improve the accuracy of the data obtained. At this stage, the research data obtained will be analyzed and confirmed back to the informants. To compare data, researchers will conduct interviews with other related parties and verify based on documents and secondary data to support the primary research data.

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