JURNAL UPI

MIMBAR PENDIDIKAN :

Indonesian Journal for Educational Studies

Journal homepage: https://ejournal.upi.edu/index.php/mimbardik

Optimizing Tax Revenue on the Development of E-Commerce in the Digital Economy Era in Indonesia

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ABSTRACT

The development of e-commerce in Indonesia has become one of the main drivers of economic growth in the digital era. However, the challenges faced in optimizing tax revenues from this sector require the right strategy. This article uses a qualitative approach to explore the challenges and solutions in optimizing tax revenues for the development of e-commerce in the digital economy era in Indonesia. Through a qualitative research approach and literature study research methods, the research results show thatThe development of e-commerce in Indonesia has had a positive impact in terms of increasing tax revenues and a negative impact in terms of tax system regulations.The main challenges include regulatory discrepancies between countries, ineffective implementation of tax technology, and the need to increase awareness and compliance of taxpayers. This challenge can be overcome by developing consistent regulations, implementing information technology, and educating taxpayers. With this research, it is hoped that tax revenues from the e-commerce sector in Indonesia can be optimized and make a significant contribution to national economic growth in Indonesia.

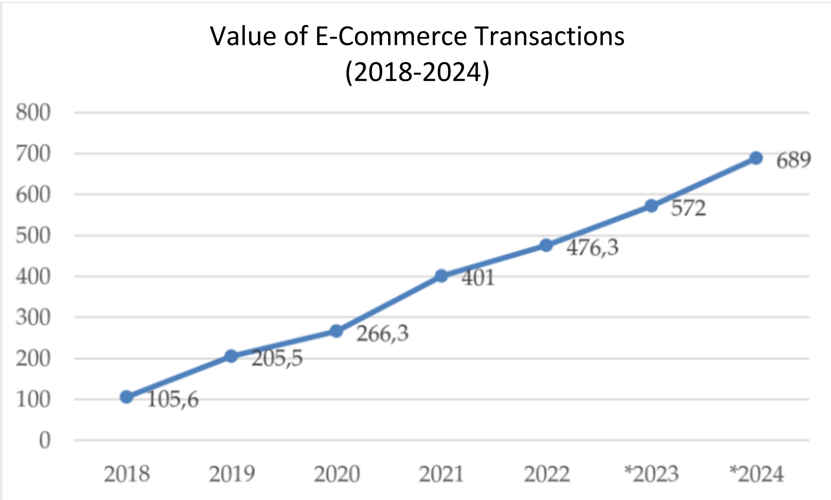
ARTICLE INFO

Article History:
Submitted/Received 05 Nov 22
First Revised 10 Nov 22
Accepted 30 Jan 22
First Available online 01 Feb 23
Publication Date 01 Mar 23

Keywords:
E-Commerce;
Digital Era;
Tax Revenue;
Economic Growth.

1. INTRODUCTION

The development of information and communication technology has become the main driver in the transformation of the business world, including in Indonesia (Tulungen, 2022). The phenomenon of e-commerce, or electronic commerce, has become one of the most prominent manifestations of this digital revolution. With increasing internet access and mobile device penetration, e-commerce has experienced incredibly rapid growth in recent years (Syarif et al., 2023). For example, various e-commerce platforms such as Tokopedia, Bukalapak, and Shopee have become an inseparable part of Indonesian people's daily lives, providing various products and services easily and efficients (Wijaya & Panchar, 2021). The data on the use of e-commerce transaction values in Indonesia for 2018-2024 is as follows.



(Source: ResearchGates)

Figure 1. Value of E-Commerce Transactions in Indonesia

However, behind the rapid growth of e-commerce, it turns out that there are big challenges that need to be overcome, especially related to aspects of tax revenue. The Indonesian government has an interest in ensuring that taxes from e-commerce transactions can be collected effectively, so as to support state finances and overall economic development (Sudrajat, 2020). However, given the cross-border nature of e-commerce businesses, regulating and collecting taxes from this sector is complex and requires a careful approach (Wijaya & Utamawati, 2018). Currently, the government has attempted to increase state revenues by making regulations for business actors that were previously untouched by taxes, for example e-commerce. Among other things, in May 2020 the government issued the latest regulations regarding the collection of Value Added Tax through trading via an electronic system as stated in PMK No.48/PMK.03/2020 (Ridho, 2021).

In this context, it is important to explore tax revenue optimization strategies for the development of e-commerce in the digital economy era in Indonesia. This article aims to analyze the challenges and opportunities associated with tax regulation in the context of e-commerce, as well as present solutions that enable governments and business actors to achieve an optimal balance between fulfilling tax obligations and supporting the sustainable growth of the e-commerce industry. By understanding in depth the challenges faced and the potential solutions available, it is hoped that this article can make a meaningful contribution to thinking and policy in the field of e-commerce taxation in Indonesia.

DOI: https://doi.org/10.17509/mimbardik.v5i2
p- ISSN 2527-3868 e- ISSN 2503-457X

1.1. Theoretical Framework

The theoretical framework in the research title "Optimizing Tax Revenue on the Development of e-commerce in the Digital Economy Era in Indonesia" includes several main concepts that are interrelated. First, digital economic theory provides an understanding of how information and communication technology has changed the business paradigm in this era. digital (Laudon & Traver, 2017). Concepts such as e-commerce, economic platforms, and digital quality of life are the focus in understanding the impact of e-commerce development on tax revenues. Second, namely regarding conventional economic theories such as consumer behavior theory, market theory, and economic growth theory can provide insight into how e-commerce affects consumption patterns, market structure, and overall economic growth (Anwar & Suprijadi, 2021). In addition, financial theories such as investment theory and financial decisions can also provide an understanding of the impact of e-commerce on business activities and company financial management (Ariyanto & Siregar, 2019).

Furthermore, tax theories such as tax equity theory, tax efficiency theory, and tax compliance theory can be a basis for understanding how the tax system adapts to the development of e-commerce (Indrawati & Lutfi, 2020). In the context of e-commerce, it is important to understand the types of taxes imposed such as sales tax, value added tax, and income tax (Baldwin & Woodard, 2009). Apart from that, concepts such as transfer pricing, tax avoidance, and tax disparities are also relevant to understanding the challenges and opportunities in optimizing tax revenues from the e-commerce sector (Pratama & Rini, 2020). By combining these concepts, it is hoped that this theoretical framework can help understand, identify and analyze challenges and strategies in optimizing tax revenues from the e-commerce sector in Indonesia.

1.2. Purpose of the Study

The main aim of this research is to explorechallenges and solutions in optimizing tax revenues for the development of e-commerce in the digital economy era in Indonesia. In addition, the general objectives of this research are as follows :

1. Understand the impact of e-commerce developments on the tax system in Indonesia.
2. Identifying challenges in e-commerce tax collection in Indonesia.
3. Analyzing tax revenue optimization strategies from the e-commerce sector.

2. LITERATURE REVIEW

2.1. Tax

2.1.1. Definition of Tax

Based on the Law on General Provisions and Tax Procedures (UU KUP), the definition of tax is a mandatory contribution to the state that is owed by an individual or entity that is coercive based on the law, without receiving direct compensation and is used for state needs in the amount of -great prosperity of the people (Directorate General of Taxes, 2007).

Another definition of tax as stated by Mardiasmo in his book entitled "Taxation", tax is a contribution that must be paid by the people to the state which can be enforced and regulated based on law, without receiving direct remuneration, used by the state to the maximum extent possible. people's interests (Mardiasmo, 2016). RRA Seligman, an expert from abroad, believes that taxes are a source of power for the government to cover costs that arise related to community needs and without providing special benefits (Wijaya, 2023).

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2.1.2. Function, Subject and Object of Tax

Taxes certainly have a significant role in state life, especially development. Taxes are a source of state income to finance all necessary expenditures, including expenditures for development. So taxes have several functions, including :

1. Budget Function (Budgetair). The budget function means that taxes are a source of state income which will be used to finance state expenses in carrying out routine state tasks and implementing development (Tutiek & Cahyadi, 2021).
2. Regulating Function (Regulerend). The regulatory function means that the government can regulate economic growth through tax policy, including regulating the rate of inflation, encouraging export activities, providing protection or protection for domestically produced goods, and attracting capital investment to help the economy become more creative (Ramadhani, 2023).
3. Stability Function (Stabilizer). The stability function means that with taxes, the government has funds to carry out policies related to price stability so that inflation can be controlled (Djufri, 2022).
4. Income Redistribution Function. The redistribution function means that taxes that have been collected by the state will be able to increase people's income because these taxes are used to finance all public interests and finance development so that they can open up employment opportunities (Kevin et al., 2022)

Based on Law of the Republic of Indonesia Number 36 of 2008 (2), tax subjects are as follows (Directorate General of Taxes, 2008) :

a. 1 private person;
   2 undivided inheritances as one unit replace the rightful;
b. entity; And
c. permanent form of business.

The object of tax is stated in Law of the Republic of Indonesia Number 36 of 2008 (4), namely everything received or obtained by a Taxpayer which increases economic capacity, whether originating from Indonesia or from outside Indonesia, which can be used to increase the wealth of the Taxpayer concerned or to consumption, by name and in any form (Directorate General of Taxes, 2008).

2.2. *E-Commerce*

2.2.1. Definition of E-Commerce

Circular Letter of the Directorate General of Taxes Number: SE-62/PJ/2013, part A, explains that e-commerce is a trade transaction for goods and/or services carried out by business actors and consumers through an electronic system. e-commerce began to develop in Indonesia in 2010 with the emergence of Tokopedia and Gojek. The presence of these two types of e-commerce was followed by other e-commerce such as Tiket.com, Traveloka, Shopee, Bukalapak in the following year and their growth continues to increase to this day.

Dr. Muhammad Edhie Purnawan stated that e-commerce is "a business transaction activity carried out online via the internet by utilizing information and communication technology" (Purnawan, 2015). Meanwhile, according to Prof. Dr. Budi Rahardjo e-commerce is "the use of information and communication technology to carry out business transactions, both between companies and companies (B2B), companies and consumers (B2C), or between consumers and consumers (C2C)" (Rahardjo, 2012).

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2.2.2. Components and Benefits of E-Commerce

Based on the Regulation of the Ministry of Finance of the Republic of Indonesia number 210/PMK. 010/2018 (3), (4), and (5), e-commerce elements consist of :

1. Containers in the form of applications, websites and/or other internet-based content services that are used for transactions and/or trade facilitation through electronic systems (e-commerce) are called electronic containers (platforms).
2. Electronic communication facilities used for transactions aimed at carrying out electronic trading business activities are called electronic markets (marketplaces).
3. Parties, whether individuals, entities or permanent establishments who reside or are domiciled or have business activities in the customs area which provide a platform in the form of a marketplace, including over the top in the field of transportation within the customs area, are called providers of electronic market platforms (marketplace platforms).
4. Individuals, entities, or permanent establishments who reside or are domiciled or have business activities in the customs area who carry out transactions with buyers using platform facilities provided by marketplace platform providers are called traders.

According to Suyanto, e-commerce provides the following benefits :

1. For organizations that own e-commerce : to expand the marketplace to national and international markets; reducing the cost of using paper for creating, processing, distributing, storing and searching for information on transactions; reducing the time between capital outlay and product receipt (Rahmidani, 2015).
2. For consumers using e-commerce : allows customers from all locations to shop or make transactions 24 hours a day throughout the year; providing customers with a greater choice of products from multiple vendors; facilitate customers to be able to visit many places and compare products and services quickly and without expensive costs; provide relevant information to customers in detail in seconds (Yusuf et al., 2022).
3. For society in general : allows people not to have to leave the house to shop, so they can use their time to work at home; enabling various products and services that are usually difficult for people in third world countries and rural areas to enjoy now to be enjoyed easily (Wibowo, 2016).

2.3. Taxes on E-Commerce Transactions

2.3.1. Purpose of Imposing E-Commerce Tax

Tax collection on e-commerce transactions aims to implement justice for all taxpayers, both conventional and e-commerce. Basically, the obligations of taxpayers in e-commerce and conventional businesses are no different. If taxes from e-commerce transactions are not enforced, it will result in the principle of justice not being implemented in law enforcement(Fauzi et al., 2024). So there will be an imbalance in competition between entrepreneurs because the tax burden is unequal between taxpayers. Therefore, e-commerce tax can be said to be a tool for equalizing people's income (Tutiek & Cahyadi, 2021).

With the growing development of electronic commerce, the government needs to regulate tax policies to ensure fair competition between online sellers and conventional sellers. This tax can be in the form of Value Added Tax (VAT) or other sales tax which is applied in accordance with applicable regulations. This is in line with the principles of justice and equality in the tax system. For example, in Law Number 11 of 2020 (4) concerning Job Creation, it is stated that e-commerce transactions must be subject to VAT in accordance with the provisions of applicable laws and regulations (Claudi, 2023).

DOI: https://doi.org/10.17509/mimbardik.v5i2
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2.3.2. Development of E-Commerce Tax Regulations

(Source: Tax.com)

Figure 2. Development of Regulations and Tax Optimization in E-Commerce

Based on the Circular Letter of the Directorate General of Taxes Number: SE-62/PJ/2013, the taxes imposed on e-commerce transactions are Income Tax, and Value Added Tax and Sales Tax on e-commerce transactions (Ministry of State Secretariat, 2013). In 2017, Presidential Regulation Number 74 of 2017 concerning the National Electronic-Based Trading System Road Map (E-Commerce Road Map) for 2017-2019 was stipulated. The Road Map contains information related to fulfilling tax obligations, equal tax treatment, and registration procedures for e-commerce business actors (Claudia, 2023).

As a continuation of the 2017-2019 National Electronic Trading System Road Map, in 2018 Minister of Finance Regulation (PMK) Number 210/PMK.010/2018 concerning Tax Treatment of Trade Transactions through the system was formed. Electronic (e-commerce) which contains obligations for traders and service providers to notify the Taxpayer Identification Number (NPWP) to the marketplace platform provider. If traders or service providers do not yet have a NPWP, they can immediately arrange it by registering online on the application provided by the Directorate General of Taxes or by providing their Population Identification Number (NIK) to the marketplace platform provider (Rahadatul, 2021).

The imposition of tax on e-commerce based on Minister of Finance Regulation (PMK) Number 210/PMK.010/2018 officially came into effect on April 1 2019. The implementation of this tax on e-commerce actors raises pros and cons in society. The Minister of Finance, Sri Mulyani finally withdrew this regulation by enacting Minister of Finance Regulation no. 31/PMK.010/2019 concerning the revocation of Minister of Finance Regulation Number 210/PMK.010/2018 concerning Tax Treatment of Trade Transactions via Electronic Systems (E-Commerce) (Rahadatul, 2021).

In 2020, the government passed Law Number 2 of 2020 concerning the Establishment of Government Regulations in Lieu of Law Number 1 of 2020 as an effort to maintain the State's financial stability. Article 6 of the Law discusses tax treatment in trading activities via electronic systems (PSME), which is further regulated in Minister of Finance Regulation Number 48/PMK.03/2020. The Regulation of the Minister of Finance contains procedures for

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p- ISSN 2527-3868 e- ISSN 2503-457X

appointing collectors, collecting and depositing, as well as reporting value added tax on the use of intangible taxable goods and/or taxable services from outside the customs area within the customs area through trading via an electronic system. Implementation of the applicable provisions in the Minister of Finance Regulation Number 48/PMK.03/2020 is regulated based on the Director General of Taxes Regulation Number PER-12/PJ/2020 (Claudia, 2023).

2.3.3. Tax Obligations of e-commerce Business Actors

The following are the main tax obligations of traders or service providers who deliver goods and/or services electronically as regulated in the Minister of Finance Regulation (PMK.210/2018) (Ayuningtias, 2021).

- **For traders and service providers using the marketplace platform :**

1. Notify the NPWP to the marketplace platform provider.
2. If you don't have a NPWP, you can choose to register to obtain a NPWP, or provide your Population Identification Number to the marketplace platform provider.
3. Traders who have a turnover of not more than IDR 4.8 billion a year pay PPh in accordance with applicable regulations, such as final tax at a rate of 0.5%.
4. If a trader generates a turnover of more than IDR 4.8 billion in a year, the trader is confirmed as a Taxable Entrepreneur and carries out obligations related to VAT in accordance with applicable regulations.

- **For marketplace platform providers :**

1. Have a NPWP, and confirmed as a PKP.
2. Collect, deposit and report VAT and PPh related to the provision of marketplace platform services to traders and service providers.
3. Collect, deposit and report VAT and PPh related to the sale of merchandise belonging to the marketplace platform provider.
4. Reports a recapitulation of transactions carried out by traders using the platform.

- **For e-commerce outside the marketplace platform :**

Business actors who carry out trading activities in goods and services through online retail, classified ads, daily deals and social media are required to comply with provisions relating to VAT, PPnBM and PPh in accordance with applicable regulations.

3. METHODS

This research uses a qualitative approach with a literature study method. This approach was chosen to understand the challenges and solutions related to optimizing tax revenues from the e-commerce sector in Indonesia as a whole. Data was collected through searching and analyzing various relevant information sources, such as academic journals, government reports, industry publications, and policy documents related to tax and e-commerce in Indonesia. After that, the data was analyzed in depth to identify factors that influence tax revenues from the e-commerce sector.

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4. RESULTS AND DISCUSSION

4.1. The Impact of E-Commerce Development on the Tax System

The rapid development of information and communication technology opens up new business opportunities, one of which is e-commerce. Electronic commerce (Electronic Commerce) is part of e-lifestyle which allows buying and selling transactions to be carried out online from anywhere and at any time. e-commerce can also be interpreted as a business process using electronic technology that connects companies, consumers and society in the form of exchanging or selling goods, services and information electronically (Riadi, 2013).

The development of e-commerce in Indonesia has had a significant impact on the tax system, both positive and negative. Positive impacts include increased tax revenues from the rapidly growing e-commerce sector. The growth of e-commerce increases transaction volume and company turnover, which means increasing tax revenues from value added tax (VAT), sales tax and corporate income tax. Apart from that, e-commerce also allows easier access for taxpayers to report and pay their taxes online more practically and improve tax compliance (Han, 2019).

On the other hand, there is also a negative impact of e-commerce on the tax system. One of them is the challenge in supervising and controlling e-commerce transactions which tend to be more difficult to track and monitor by tax authorities (Ariyanto & Siregar, 2019). Complex and often cross-border transaction patterns can enable tax avoidance practices that are difficult for the government to monitor (Indrawati & Lutfi, 2020). Apart from that, innovative e-commerce business models can also be utilized by companies to reduce their tax obligations legally or illegally (Gupta & Dasgupta, 2021). The complex impact on the tax system needs to be considered carefully by the government in designing effective tax policies.

4.2. The Challenges of E-Commerce Tax

Optimizing tax revenues from the e-commerce sector is faced with a number of complex and varied challenges. One of the main challenges is the incompatibility of tax regulations between countries, which makes it difficult for governments to ensure that all e-commerce transactions are taxed fairly and efficiently (Barfield, 2020). According to the Organization for Economic Co-operation and Development (OECD), this regulatory mismatch creates loopholes in the global tax system, which can be exploited to avoid or minimize tax obligations (OECD, 2019). A similar challenge, namely the complexity of multinational company structures, is a serious obstacle in auditing and monitoring e-commerce transactions involving various business entities in various jurisdictions (Han, 2019). This allows tax avoidance practices to occur which are detrimental to state revenues (Gupta & Dasgupta, 2021).

Another challenge is tax violations that are difficult to detect in e-commerce transactions. E-commerce transactions are often carried out online without the taxpayer being physically present, making it difficult for authorities to supervise and monitor (Al-Bassam, 2020). Complex transaction patterns, including cross-border transactions and the use of digital payment methods, increasingly complicate tax law enforcement efforts (PwC, 2021).

Apart from that, technical and technological challenges are also obstacles in optimizing tax revenues from the e-commerce sector. Implementing an effective tax system in an e-commerce context requires large investments in sophisticated IT infrastructure, as well as high technical skills for the government. Without adequate infrastructure and skills, it is difficult to track and monitor e-commerce transactions effectively, increasing the risk of undetected tax violations (KPMG, 2020).

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Taxpayer awareness and compliance in paying taxes on e-commerce transactions is also a significant challenge. Many e-commerce businesses, especially those operating on a small and medium scale, may not fully understand their tax obligations or try to avoid them due to the complexity of tax regulations. Most online consumers tend to be less aware of the tax obligations associated with their online purchases, which can hinder government efforts to collect taxes effectively (Global Web Index, 2020).

4.3. The Optimization Strategies of E-commerce Tax Revenue

In overcoming the challenges of optimizing tax revenues from the complex and diverse e-commerce sector, a comprehensive and integrated strategy is needed. One of them is through cooperation between countries in regulating e-commerce taxes (Han, 2019). International cooperation in terms of harmonization of tax regulations and exchange of information is needed to overcome the challenges of regulatory incompatibility between countries (IMF, 2020). This involves negotiating and implementing cross-border tax agreements that enable the effective exchange of tax information between countries (Barfield, 2020).

Investment strategies in advanced IT infrastructure, skills development for governments, and increasing tax awareness among businesses and consumers are also important steps in increasing the effectiveness of tax collection from the e-commerce sector (UNCTAD, 2019). The government needs to develop adequate IT infrastructure to monitor e-commerce transactions in real-time (Heo & Han, 2020). Data analysis technologies such as big data and machine learning can also be applied to detect suspicious transaction patterns in tax violations (Bird & Zolt, 2019). In addition, training and development of technical skills for tax personnel is also needed to ensure that they have sufficient abilities to manage and analyze e-commerce transaction data effectively (Wijaya & Lee, 2020). Apart from that, tax education for e-commerce businesses and consumers is also important to increase tax awareness and compliance in this sector (Trivedi & Sheehan, 2018).

5. CONCLUSION

The development of information and communication technology has changed business patterns in Indonesia, especially in the electronic commerce or e-commerce sector. However, despite the rapid growth of e-commerce, tax collection from this sector remains a challenge. The following are some of the conclusions we found from the discussion of this research.

First, the development of e-commerce and the digital economy has changed the business landscape significantly, affecting transaction patterns and tax structures. Therefore, adjusting tax policies is important to overcome new challenges that arise. Second, the challenges in e-commerce tax collection, such as regulatory incompatibility between countries, the complexity of multinational company structures, tax violations that are difficult to detect, so require collaborative strategies between governments, business actors and international institutions. Apart from that, taxpayer awareness and compliance in paying taxes on e-commerce transactions is also a significant challenge. Third, the strategy for optimizing tax revenues from the e-commerce sector must be based on international cooperation in terms of harmonization of tax regulations and exchange of information in dealing with tax regulation problems between countries, investment in developing IT infrastructure for the effective application of tax technology, increasing taxpayer awareness and compliance, as well as cooperation between the government and the e-commerce industry. This strategy is expected to help the government face the rapidly changing dynamics of the e-commerce business and ensure fairness in the tax system.

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This research has provides an important contribution in understanding, identifying and analyzing the impacts, challenges and strategies in optimizing tax revenues from the e-commerce sector in the digital economy era in Indonesia. By implementing appropriate policy recommendations, it is hoped that tax revenues from e-commerce in Indonesia can be increased significantly, make a positive contribution to national economic growth, and increase fairness in the tax system in Indonesia.

6. RECOMMENDATIONS

After going through the discussion results of this study, the following are recommendations for consideration by the government and business players in the e-commerce industry.

- **For the Government:**

  1. The government can provide incentives to e-commerce business actors who comply with paying taxes. This could include cutting administrative costs or reducing tax rates for companies that have fulfilled their tax obligations.
  2. The government needs to collaborate with other countries to develop consistent tax regulations in the context of cross-border e-commerce. This will help overcome the problem of obstacles in tax collection.
  3. The government can allocate a budget for the development and implementation of effective tax technology. This includes the use of integrated tax information systems and data analysis to support monitoring of e-commerce transactions and detection of potential tax avoidance.

- **For Business People:**

  1. Businesses in the e-commerce industry need to increase awareness about their tax obligations and the importance of compliance. This can be done through internal training or collaboration with a professional tax service provider.
  2. E-commerce business players need to maintain transparency in tax reporting and openness in interactions with tax authorities. This will help build trust with the government and minimize the risk of tax audits.
  3. E-commerce business actors can participate in dialogue with the government regarding the formation of fair and effective tax policies. Through constructive collaboration, they can provide valuable input and influence policy changes that support the growth of the e-commerce industry.

DOI: https://doi.org/10.17509/mimbardik.v5i2
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DOI: https://doi.org/10.17509/mimbardik.v5i2
p- ISSN 2527-3868 e- ISSN 2503-457X