

# Analysis of Development and Implementation Challenges of the Minister of Finance Regulation Concerning Trading through Electronic Systems

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## Abstract

*This study aims to analyze the developments and challenges of implementing the Minister of Finance Regulation No. 60/PMK.03/2022 concerning Procedures for Appointment of Collector, Collection, Deposit, 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 the Electronic System. This study uses a qualitative approach through literature study and in-depth interviews. Digital transactions are increasingly dominating the trading system in the current era, electronic commerce arising from technological developments. In trade transactions, consumers are parties who take advantage of the goods and/or services obtained. Consumption of goods and/or services is subject to VAT. The imposition of VAT on consumption within the Customs Area is imposed regardless of the origin of the goods and/or services, including those from outside the Customs Area. This study discusses the background of the TTES VAT policy, how it develops and handles aspects of state revenue, taxpayer compliance and administrative convenience.*

## Keywords

VAT; digital goods; services; imports; electronic commerce



## I. Introduction

Economic digitization has increased during the COVID-19 pandemic while global economic growth has decreased. It was recorded that during the COVID-19 pandemic in January 2020, internet penetration in Indonesia reached 64% with 175.4 million internet users, an increase of 17% between 2019 and 2020 or an increase of 25 million users (Reportal Data, 2020). Social media is an example of a relatively recent development of information technology (Marbun et al, 2020). Likewise, social media penetration in Indonesia reached 59% with 160 million social media users in January 2020 (Reportal Data, 2020). Statista (2019) projects that by 2021 the value of e-commerce transactions in Indonesia will reach USD 4.9 trillion, around 17.5% of the total value of global e-commerce sales.

With the rapid development of the use of information technology, there is no doubt that it has won a windfall gain. These conditions can generate opportunities as well as challenges in taxing the digital economy. Therefore, the government issued Government Regulation in Lieu of Law of the Republic of Indonesia Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the Corona Virus Disease 2019 (COVID-19) Pandemic and/or In Facing Dangerous Threats. National Economy and/or Financial System Stability. Government then stipulates Minister of Finance Regulation Number 48 of 2020 concerning Procedures for Appointing Collectors, Collections, and Payments, as well as Reporting Value Added Tax on the Utilization of

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Intangible Taxable Goods and/or Taxable Services from Outside Customs Areas Within Customs Areas Through Trading Through Electronic Systems in response to the Covid-19 pandemic.

On the one hand, the application of VAT is a potential in increasing state revenues. But on the other hand, this policy is also faced with the challenge of creating level playing field between conventional business and the digital economy as well as between domestic and abroad digital economy business actors. For this reason, this study elaborates the development and implementation challenges of the minister of finance regulation concerning trading through electronic systems. Based on the above description, it is possible to conclude that this research is critical because it has the novelty value to make a significant contribution to science.

## **II. Review of Literature**

### **2.1 OECD Action Plan on Digital Economy VAT**

The OECD pays special attention to VAT collection because of the growing volume of international online trade and the fact that most of these sales are subject to VAT, resulting in a sizable amount of VAT revenue. VAT collection also affects the level of competition between domestic and foreign corporations.

BEPS action 1 identified that digitization creates two challenges in the VAT area: BEPS risks and broader challenges. Due to the complexities of law enforcement, the amount of VAT collected from online trading in services and intangible goods, particularly from overseas sellers to final buyers, remains very low. VAT on cross-border trade in intangible goods and services is collected using a self-assessment mechanism based on the OECD International Convention on Taxation of Intangible Goods and Services. The self-assessment mechanism works well in business-to-business (B2B) situations but is ineffective in business-to-customer (B2C) situations.

The OECD recommends the following based on the B2C guidelines:

- a. The jurisdiction in which the customer resides will be able to collect VAT on the provision of digital content.
- b. Under a simple registration and compliance tax regime, overseas sellers will be required to register for VAT in those market jurisdictions, and
- c. Foreign sellers will be required to charge and collect VAT at the same rate as domestic sellers in that jurisdiction.

In developing and implementing policies and administrative measures in their domestic regulations, the OECD also recommends that jurisdictions consider a simplified registration and compliance regime for non-resident suppliers.

### **2.2 VAT Regulations on Trading Through Electronic Systems in Indonesia**

Corporate included in TTES is defined in article 1 number 15 Minister of Finance Regulation Number 60 of 2022 as:

- a. Domestic and foreign corporations
- b. Domestic and international TTES corporations
- c. Domestic and international intermediary providers

VAT at the rate of 10% is imposed if digital products and services consumed by buyers and service recipients who meet the following criteria:

1. Resident or domiciled in Indonesia;
2. Payments made using debit, credit, and other payment facilities provided by Indonesian institutions; and
3. Use an internet protocol address in Indonesia or a telephone number with the country code of Indonesia.

DGT appoints TTES VAT collectors based on the following criteria:

- a) Transactions with buyers in Indonesia exceed Rp. 600,000,000.00 (six hundred million rupiahs) in one year or Rp. 50,000,000.00 (fifty million rupiahs) in one month; and/or
- b) Traffic or access in Indonesia exceeds 12,000 (twelve thousand) in one year or 1,000 (one thousand) in one month.

TTES VAT collectors are assigned an identification number for the purposes of tax administration. The Director-General of Taxes appointed 83 (eighty-three) corporations as VAT collectors for foreign digital products until October 2021. VAT is due when a buyer and a service recipient pay. VAT invoices for digital products and services are commercial invoices, billing, order receipts, or similar documents that at least include the buyer's e-mail. VAT payments are due at the end of the month following, whereas the VAT report is due quarterly. The tax office may also request the Annual Report.

### **III. Research Method**

#### **3.1 Research Design**

This study employs a qualitative approach with a case study approach. The qualitative approach according to Creswell (2014) is an approach used to explore and understand a meaning for individuals or groups about problems that occur in the social environment or in humans.

#### **3.2 Data Source**

As primary data, this study relies on in-depth interviews. The findings are available in digital form as well as transcripts of notes.

#### **3.3 Data Collection Procedure**

##### ***In-depth Interview***

The researcher uses a guide in conducting interviews so that more systematic and structured. The sub-themes used in the research analysis are aspects of state revenue, taxpayer compliance and ease of administration. In addition, there are also general questions regarding the VAT policy on e-commerce transactions.

In this study, the questions were tested first to 3 sources to get input so that the questions were more complete and on target. From the results of trials and discussions, the researcher justified that the questions had met the validity.

Neuman (2014) mentions the criteria in determining the sources, namely:

- a. Resource persons must fully understand or be familiar with the culture or be in a position where they can see important events related,
- b. Currently involved in the field,
- c. Resource persons can spend time with researchers,
- d. Non-analytic individuals make better informants.

According to description above, this research chooses the following people as resource persons:

1. FS, staff at the Directorate of Taxation Regulation I, Section of the Regulation of Trade VAT II at the Directorate General of Taxes.
2. Tax Manager of one of the largest e-commerce in Indonesia who has been appointed as TTES VAT Collector.
3. KM, Partner at MUC Consulting
4. IS. Lecturer at the Faculty of Administrative Sciences, Department of Fiscal Administration, University of Indonesia.

### **3.4 Data Analysis Procedure**

Thematic analysis techniques are used in this study. Thematic analysis is a method of identifying themes or patterns in qualitative research data. Interview results are analyzed by searching and compiling the data obtained systematically, then categorizing, describing, synthesizing, compiling into patterns, deciding which ones are important and what will be studied, and drawing conclusions so that the results are understandable. (Sugiyono, 2009)

The tabular results of the recorded interview sessions that were used as verbatim transcripts are processed using Microsoft Excel software. Data processing entails counting the number of words, assigning a reference code, and determining the theme.

The next step is to give each transcription line a transcription reference code. The reference code starts with an alphanumeric sequence. Each transcription line is then given a reference code in the form of a number that represents the transcription line's sequence.

The next step is to carefully review the transcription for data reduction. Data reduction is accomplished by selecting the most important things, focusing on the most important things, and looking for themes and patterns to provide a clearer picture to answer questions.

The next step is to divide the interview transcripts into sub-themes. Using Microsoft Excel software, the authors identify the subthemes of the source person's answers based on these ideas. The responses of the source person were analyzed by sub-theme and interpreted as conclusions and verification. The organized analysis results are presented in the form of narrative text for easy comprehension.

## **IV. Results and Discussion**

### **4.1 Overview of the Regulation of the Minister of Finance on Trading Through Electronic Systems**

The spread of the internet has made Indonesia as the largest e-commerce market in Southeast Asia (Lidwina, 2019). This phenomenon is in line with the statements of research sources as follows:

"Indonesia is a market that has quite the potential for the development of e-commerce."

In order to create a level playing field for business actors and secure state revenues from the e-commerce sector, the Government of Indonesia issued Government Regulation in Lieu of Law Number 1 of 2020 which was ratified through Law Number 2 of 2020. This regulation regulates the taxation aspect of Trading Through the Electronic System. according to Article 4 paragraph 1 letter b. One that has global consensus according to the destination principal is VAT on Intangible Taxable Goods and Taxable Services which are utilized within the Customs Area and originating from outside the Customs Area.

The imposition of VAT is actually not a new type of tax in Indonesia as explained by two research sources as follows:

"Actually, the initial regulations, the existing regulations in the VAT law also already exist, yes, the use of intangible taxable goods or taxable services from outside customs."

The imposition of VAT on Intangible Taxable Goods and Taxable Services used within the Customs Area and originating from outside the Customs Area has been regulated in Article 4 paragraph 1 letter d and e of Law Number 42 of 2009. However, Prior to the issuance of Perpu 1/2020, the party who has the obligation to collect VAT is the Indonesian taxpayer who utilizes in accordance with Article 6 paragraph 1 in Minister of Finance Regulation Number 40 of 2010. In the context of e-commerce transactions, this creates large tax compliance costs for taxpayers and difficult supervision by the Tax Authority due to the large number of consumers and the volume of transactions while the transaction value tends to be small (OECD, 2015). This is in line with the statement of the informants as follows:

"If we ask residents or Indonesian customers to do the self-processing, yes... you could say it's almost impossible, who wants that! What's more, it's only 1,000 or 5,000."

This collecting paradigm was refined by the Indonesian government through the formulation of Minister of Finance Regulation Number 60 of 2022 as a legal basis. Article 2 paragraph 2 of the regulation explains that VAT on Intangible Taxable Goods and Taxable Services used within the Customs Area and originating from outside the Customs Area through TTES is collected by TTES Business Actors appointed by the Tax Authority.

However, the resource persons conveyed several problems in the implementation of TTES VAT collection. The first discussion is regarding the legal status of appointing overseas TTES Sellers and Operators as VAT collectors as stated as follows:

"It's not according to the VAT law, isn't it! because the VAT is supposed to be Taxable Entrepreneur, right... the problem is that these foreign traders or service providers abroad don't meet the Permanent Establishment criteria."

The legal basis for the status of TTES VAT Collector was not originally regulated in the Law on General Provisions and Tax Procedures or the VAT Law. Prior to the issuance of Regulation in lieu of law Number 1 of 2020, the party with the obligation to collect VAT was the Indonesian taxpayer who used in accordance with Article 6 paragraph 1 in Minister of Finance Regulation Number 40 of 2010. This collecting paradigm, which was perfected by Minister of Finance Regulation Number 60 of 2022, becomes levied by TTES Business Actors appointed by the Tax Authority, including Domestic TTES Operators. This change raises a big question mark for the informants because it is considered contrary to the VAT Law. The basic concept of a VAT collector is usually a party who sells or buys, not a marketplace that only acts as an intermediary.

The OECD recommendations in the B2C guidelines actually only target overseas sellers who are required to register VAT in market jurisdictions. If the Tax Authority requires data on sales of foreign digital products circulating in the Indonesian e-commerce ecosystem, it is advisable to simply submit a written request as stipulated in Article 35 of the General Provision Law. But what happened in Indonesia, TTES VAT collection was also carried out by domestic e-commerce.

The Tax Authority is aware that the current tax regulations, both the General Provision Law, the VAT Law and the Income Tax Law, do not have a legal basis to appoint a third party (intermediary) as a collector. Regulation in lieu of law Number 1 of 2020 which is the sole basis regarding the appointment of third parties as collectors is being sued for judicial review in the Constitutional Court by the Indonesian Community Participation, Initiative and Partnership Strengthening Foundation (YAPPIKA) with case

number 37/PUU-XVIII/2020. One of the decisions of the lawsuit Number 37/PUU-XVIII/2020 limits the validity period of Regulation in lieu of law Number 1 of 2020 for 2 years. Although other judicial review regarding the TTES tax is deemed not to contradict Article 23A of the 1945 Constitution and the Constitutional Court Decision Number 012-016-019/PUU-IV/2006.

Instead of changing the VAT Law to eliminate the obligation to deposit itself in accordance with Article 3A, the Tax Authority actually moved quickly by providing a strong legal basis for TTES VAT collectors through Article 32 A paragraph (2) of Law Number 7 of 2021 concerning Harmonization of Tax Regulations. which was recently passed by the DPR on October 7, 2021.

The next discussion is the uncertainty in the TTES VAT collection regulations as presented by the following interviewees:

"This means there is uncertainty in my opinion, things like this are avoided, yes, it is confirmed whether if you use VAT TTES, the collection is more than VAT TTES, for example, it is certain...because this obligation concerns the consequences of sanctions if you don't do it."

"It could be overlapping with VAT of outshore service...So there are double payments... in Singapore it is clear what it is called... VAT TTES is carried out on a business to customer basis."

Actually, the arrangement regarding which party to deposit VAT has been regulated in detail in attachment Circular Letter Number 44 of 2020. In addition to paying attention to the products sold and the origin of the seller, the TTES Operator needs to also pay attention to who issues the invoice/invoice.

The tax authority then included it in Article 2 paragraphs 4 and 5 Minister of Finance Regulation Number 60 of 2022 which reads as explained below, so the study concludes that the Tax Authority has tried to minimize confusion in determining which party to deposit VAT

Then there is also uncertainty regarding the sanctions imposed if the TTES VAT Collector does not carry out its tax obligations as stated by one of the following sources:

"The limit has exceeded what is regulated, but the TTES VAT did not apply for notification, or in other words, he is waiting for an appointment from the DGT, the sanction is not clear, isn't it!"

When confirmed, the Tax Authority provides the following explanation:

"We don't set a sanction for that, if... but we are planning to impose a sanction and there should be! In Regulation in lieu of law Number 1 of 2020, there are those who do not make deposits, lack support, do not report, they should be subject to administrative sanctions under the General Provision law. However, currently the Minister of Finance Regulation for sanctions is being drafted, yes, we will do it immediately."

Actually, in article 7 paragraph 2 of Regulation in lieu of law Number 1 of 2020 it is explained that the provisions regarding the determination, collection, and legal remedies for TTES VAT are carried out in accordance with the General Provision Law. In addition to being subject to administrative sanctions, they are also subject to sanctions in the form of termination of access after being given a warning. In article 32 A paragraph (3) of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations it is emphasized that the determination, collection, legal remedies and the imposition of sanctions on TTES VAT Collectors including those outside Indonesia apply mutatis mutandis with the General Provision Law. However, it has been more than a year since the Regulation of the Minister of Finance which specifically regulates the TTES VAT sanctions is still in the stage of harmonization and finalization. So there is no legal certainty that can be applied to TTES

VAT collectors who do not carry out their obligations according to regulations. The uncertainty of the legal basis also has the potential to make TTES VAT Collectors not understand the consequences of their transaction decisions.

The Tax Authority conveys that there is a desire to take advantage of this opportunity to broaden the meaning of the representative of the TTES Business Actor who acts not only as an attorney but fully represents the TTES Business Actor. Therefore, the harmonization process has been going on for quite a long time considering that there are other tax regulations that contradict this wish. Whereas the legal status of the representative will determine to whom the sanctions will be imposed.

#### **4.2 Analysis of the Regulation of the Minister of Finance concerning Trade through Electronic Systems based on State Revenue Aspects**

The next discussion was about the impact of TTES VAT collection on state revenues where all sources agreed that TTES VAT had a positive impact and potential prospects for the future. Following are the statements of the sources:

"What I read in 2021 is already quite large, yes, if I'm not mistaken, 3 trillion, yes, it comes from foreign TTES VAT... It means that the potential is very large."

This achievement was driven by the increase in the number of TTES VAT collectors. The number of companies that have been appointed by the authorities as TTES VAT collectors has reached 98 companies. The Tax Authority plans to appoint 58 foreign TTES business actors to carry out VAT obligations in Indonesia considering that dozens of these companies have traded goods/services to Indonesia.

In addition, an increase in the VAT rate to 11% is also expected to boost TTES VAT revenues to grow to 474.03% compared to the previous year. (Prinato, 2022) Based on the analysis above, the research concludes that TTES VAT has a positive impact and potential prospects.

#### **4.3 Analysis of the Regulation of the Minister of Finance concerning Trade Through Electronic Systems based on Taxpayers Compliance Aspects**

The Tax Authority's biggest homework in TTES VAT collection is compliance issues. There are at least four critical issues that have become research findings, namely formal compliance with tax invoices, payments, reporting and material compliance with reported tax returns.

The first compliance is regarding the formal form of a tax invoice as proof of TTES VAT collection. Article 7 paragraph 2 Regulation of the Minister of Finance Number 60 of 2020 which states that proof of TTES VAT levy can be in the form of commercial invoices, billing, order receipts, or similar documents has accommodated the balance between business interests and taxation in accordance with OECD recommendations (2015). The proof of VAT collection is a certain document whose position is the same as a Tax Invoice as long as it includes the name and Taxpayer Identification Number of the Buyer or the buyer's e-mail address registered with the administration of the Directorate General of Taxes.

In fact the OECD recommends that the Tax Authority consider removing the invoice issuance requirement for business-to-consumer supplies. However, the Indonesian Tax Authority has opted for a mechanism for issuing invoices with limited information with the aim of protecting the right of buyers who intend to credit the VAT paid. For this reason, TTES VAT collection is adjusted to the existing mechanism, namely in accordance with Article 13 of the VAT Law. An email address is considered the easiest identity that can be

included in a commercial bill because registration of an e-commerce account also uses an email address.

The interviewee of TTES VAT Collector in the study admitted that he did not make adjustments to commercial invoices and proof of order after being appointed as TTES VAT Collector. TTES VAT Collector does not provide minimal information, namely the buyer's email address registered with the administration of the Directorate General of Taxes in accordance with Article 12 paragraph 6 Director General of Tax Regulation Number 12 of 2020. However, the Tax Authority, there are no sanctions that can be imposed on TTES VAT Collectors who issue proof of TTES VAT collection that is not in accordance with Director General of Tax Regulation Number 12 of 2020. Sanctions in accordance with Article 14 paragraph 1 letter e of the General Provision Law can be applied to the legal status of a Taxable Entrepreneur. In fact, this is very detrimental to the buyer because they cannot credit the VAT paid as input tax.

The next compliance issue is regarding the timeliness of depositing VAT that has been collected from buyers in Indonesia. The Tax Authority has made it easy by adopting the OECD recommendation regarding payment methods where payments are made electronically and the billing code is obtained through the TTES Portal with a tax account code of 411219 and a deposit type code of 111. However, based on data compiled from Tax Office, it was found that there was a VAT deposit TTES that is late is IDR 348,181,179,865.30 with a potential Tax Collection Letter of reference interest plus 5% divided by 12 based on article 7 paragraph 2 of Regulation in lieu of law Number 1 of 2020 and article 32 A paragraph (3) of Law Number 7 of 2021 concerning Harmonization of Tax Regulations.

Furthermore, regarding the issue of compliance in reporting TTES VAT Period Tax Return. The simplicity of the TTES VAT tax return format and the short time it takes to fill out are not directly proportional to the timely reporting of the tax return. Based on data from the National Tax Office and Foreign Persons, it was found that there were still many TTES VAT Collectors who reported TTES VAT Period tax return past their due date. Based on article 7 paragraph 2 of Perpu 1 of 2020 and article 32 A paragraph (3) of Law Number 7 of 2021 concerning Harmonization of Tax Regulations, this large amount should be subject to sanctions in accordance with the General Provision Law, namely a fine of Rp. 500,000 every time.

The last compliance issue is regarding the material compliance of the TTES VAT Period tax return. The statement of the following informants illustrates that comparative data is the biggest internal challenge faced by the Tax Authorities in implementing TTES VAT collection:

“Our internal challenge is actually in Indonesia itself, as well as the DGT itself, is how we get as much data as possible on TTES VAT collectors and merchants”

This is in line with the notes given by a member of the Tax Supervisory Committee (Komwasjak), Prof. Haula Rosdiana to the Tax Authority as written by Wildan (2021). Komwasjak considers that the quarterly reports reported are only log data that cannot be used as a comparison against input tax credits. As a result, the Tax Authority will rely heavily on the annual transaction details report reported by the TTES VAT Collector at the request of the Tax Authority. However, until now the transaction details report menu is not yet available on the TTES Portal. The availability of comparative data that can be used to test the compliance of TTES VAT collectors in reporting and depositing VAT is also questionable. Of the 151 collectors who will be appointed until the end of 2021, only 17 TTES VAT collectors whose financial reports are available on Orbis. In addition,



comparative data originating from the exchange of information is not yet available because it has not been carried out with partner countries.

The Tax Authority admitted that it is currently still in the service stage so that the regulations can run and has not carried out a supervisory process like other taxpayers. Furthermore, the Tax Authority redesigned the tax return format so that it can verify whether tax obligations have been fulfilled correctly according to OECD recommendations by entering transaction details into quarterly reports in accordance with Article 9 paragraph 2 letter d Minister of Finance Regulation Number 60 of 2022. It is hoped that the interest of the tax administration in analyzing tax potential can also be fulfilled through the reported tax return data.

In addition to the efforts made by the Tax Authority, this study recommends the application of a split payment scheme as a long-term solution to anticipate the absence of comparable data. This has been implemented by several European Union countries and has succeeded in reducing the cost of taxation both from the side of the TTES Collector and the Tax Authority. The TTES VAT collector does not need to calculate the net amount without VAT because the bank automatically divides the amount. Split payment automation helps the Tax Authority in monitoring the risk of fraud due to the lack of involvement of payment service providers and detailed information. This scheme can be implemented in Indonesia with a note that the Indonesian government must first carefully prepare technology readiness in building a digitalized and automated administrative system and the ability of banks to make split payments. In addition, synergy between agencies, especially between the ministry of finance and the Financial Services Authority (OJK) is absolutely necessary (Adnyani et al 2020).

#### **4.4 Analysis of the Regulation of the Minister of Finance concerning Trade Through Electronic Systems based on Ease of Administration Aspects**

The last theme that becomes the research analysis is the ease of administration as a TTES VAT Collector. The following is the statement of the sources regarding the efforts made by the Tax Authority in offering convenience for TTES VAT Collectors:

“When PMK 48 was first launched, we had socialized it first to the European and American chambers of commerce... we tried to design a user-friendly system, then if they wanted to ask questions, we already had a special email... we dedicate it to the employees at Badora Tax Office, right? intense about it. Then the portal has also been specially built at digitaltax.co.id. If the challenge may be technical, yes! For example, they create e-billing, for example, the system has an error.”

However, when confirmed with the TTES VAT collector, several problems were found. The first is regarding the TTES portal account activation process or data updating on the TTES portal. The following is an excerpt from the statement from the TTES VAT Collector:

“... not in sounding how to operate it ... experiencing many problems.”

### **V. Conclusion**

Based on the perceptions of the source persons, it can be concluded that in general PMK No. 60/PMK.03/2022 has provided legal certainty to PMSE VAT collectors although there are notes regarding sanctions. From the aspect of state revenue, all interviewees agreed that PMSE VAT collection had a positive impact and potential prospects. However, from the aspect of taxpayer compliance, it was found that there are still many PMSE VAT collectors who have not carried out their tax obligations according to regulations.

From the aspect of administrative convenience, the Tax Authority uses a person in charge (PIC) strategy to assist each company, but it is deemed ineffective due to limited authority. Although it has provided internet-based facilities, there are still some problems related to the unavailability of a user manual in the process of activating the PMSE portal account or updating data on the PMSE portal.

The short-term recommendation for tax authorities regarding the principle of certainty, the following are some short-term suggestions for tax authorities:

- a. Issue a Minister of Finance Regulation specifically governing TTES VAT penalties.
- b. Create a step-by-step tutorial for the TTES Portal. Furthermore, this research recommend to simplify the updated data on the TTES Portal in accordance with OECD recommendations.

In terms of the principle of certainty, the long-term recommendation for DGT is to implement a split payment scheme. The convenience principle can be improved by considering monthly reporting of TTES VAT returns.

Due to the coronavirus 19 pandemic conditions, interviews were conducted online, resulting in network constraints and the inability to capture nonverbal gestures.

Customers of digital products and foreign TTES VAT collectors may be included as research objects in future studies. If the number of sources is sufficient, data collection methods can include a questionnaire or a direct in-depth interview.

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