

# IMPACT ANALYSIS VAT OF TRADING ACTIVITIES THROUGH THE ELECTRONIC SYSTEM ON RECEIPT VALUE ADDED TAX IN BALI PROVINCE

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**Abstract:** Information technology is developing very rapidly, especially for business processes in Indonesia. One of activities technology-based business activity is e-commerce. One type of tax that can be levied on e-commerce transactions is the Value Added Tax on Trading Activities Through the Electronic System or PMSE VAT. The existence of PMSE VAT collection has a large enough potential to assist the government in realizing the tax revenue target, especially for e-commerce transactions which have begun to be intensively monitored by the government based on the tax law.

This research aims to analyze the increase of PMSE VAT receipts for e-commerce transactions in Bali Province since PMK No. 210/PMK.010/2018 was published. In addition, an analysis of the extent to which PMSE VAT contributes to the realization of VAT receipts in general in Bali Province. This research analyzes secondary data from documents and recorded data obtained at the Regional Office of the Directorate General of Taxes in Bali Province and the Central Statistics Agency. The data analysis technique uses descriptive data analysis supported by quantitative data with the results of an increase or decrease in percentage.

The results of this study indicate that there is an undesirable difference in both quantity and price. This is due to differences in the use of raw materials and the difference between the actual standard purchase price. In general, the controls carried out are in accordance with procedures, but are inconsistent and there are several procedures that are not yet optimal in their implementation.

**Keywords:** e-commerce transactions, value added tax, PMSE VAT

## Introduction

Information technology is developing very rapidly, especially for business processes in Indonesia. The existence of this information technology is a good medium for economic development in Indonesia. Technological traffic that developed in the era of the industrial revolution 4.0 and social 5.0 had a significant impact on world economic growth, especially in Indonesia [1]. One of the most well-known forms of business activity to the public is the activity of "electronic commerce" or e-commerce. The impact of the existence of e-commerce can be seen from the emergence of various market places and other online businesses such as Shopee, Lazada, JD.ID, Tokopedia, Bukalapak and others [2]. The high growth of online business people is motivated by the relatively high consumerism of society, so that various innovations in the field of trade or online transactions continue to increase and update in order to provide convenience for consumers in meeting their needs [3].

According to Databoks, as many as 88.1% of internet users in Indonesia use the service-commerce to buy certain products in recent months. This percentage is the highest in the world in the results of the We Are Social survey in April 2021. The second position is occupied by the UK with 86.9% of internet users who use e-commerce. Then, in the third position of internet users who use e-commerce is the Philippines at 86.2% [4]. The increase in e-commerce or electronic transactions certainly affects tax revenue in Indonesia. One type of tax that can be levied on e-commerce transactions is Value Added Tax or VAT. Apart from conventional transactions, VAT collection can also be done on electronic or e-commerce transactions. According to data from the Ministry of Finance in Indonesia, VAT is the second largest tax revenue after Income Tax or PPh. The Ministry of Finance also noted that in 2020, the composition of non-oil and gas PPh and VAT were 43.7% and 35%, respectively. This proves that the contribution of VAT revenues to state treasury income has a very important position and has potential to be monitored for collection [5]. With this PMSE VAT collection, a new regulation on e-commerce transactions was issued, namely PMK 48/PMK.03/2020 concerning Value Added Tax for PMSE (Trade Through Electronic Systems), which previously contained PMK No. 210/PMK.010/2018 Regarding Tax Treatment of Trade Transactions Through Electronic Systems (E-Commerce) [6]. With this regulation, the procedures and treatment for e-

commerce transactions become clearer and firmer for UMKMs and e-commerce taxpayers. This Value Added Tax Revenue for e-commerce transactions is referred to as PMSE VAT or Value Added Tax on Trading Through Electronic Systems. The Directorate General of Taxes has recorded that the realization of Value Added Tax (VAT) receipts for Trading Through Electronic Systems (PMSE), commonly known as e-commerce, in the first half of 2021 reached Rp 1,647.1 billion, an increase of 125.2 percent compared to the second half of last year ( July to December 2020) or Rp. 915.7 billion [7]. The Government of Indonesia's efforts to pursue e-commerce taxes make a lot of sense because the potential for tax revenue is huge. This digital tax potential can also assist the government in realizing the tax revenue target, especially for PMSE VAT, which has begun to be heavily monitored by the government. Of course, the government needs a more effective strategy in order to achieve the revenue target which for the last 10 years has always been missed. The Director General of Taxes (DGT) certainly needs the right strategy to maximize e-commerce tax revenues, especially related to e-commerce VAT [8].

In 2021 the Indonesian E-Commerce Statistics Agency revealed the percentage of businesses that carried out e-commerce transactions in all provinces in Indonesia until June 30, 2021. The highest province that carried out e-commerce transactions was DKI Jakarta while Bali ranked 15th with a percentage 24.17% for businesses that carry out e-commerce transactions [9]. This percentage resulted in Bali being ranked in the top 20 provinces with the highest PMSE VAT receipts in Indonesia. With this percentage of e-commerce businesses, it is hoped that the Province of Bali can increase UMKM businesses with e-commerce transactions. However, the realization in the field of e-commerce VAT collection is still experiencing problems due to the merger of VAT levies on conventional sales and purchases, so it is necessary to review the impact of the receipt of Value Added Tax on E-Commerce Transactions at the Bali Province UMKN registered in the main portal [10]. each KPP in the province of Bali. Based on the description of the background of the problem above, a research was carried out to find out and see the conditions and phenomena of this booming e-commerce business as well as the impact of VAT collection from e-commerce after the enactment of PMK regulation 48/PMK.03/2020 concerning Value Added Tax for PMSE

## Method

This research can be classified into a qualitative research type with a descriptive approach. The descriptive approach here is in a case study format which is defined as a data collection method and is conclusive. This research was conducted at the Bali Regional Tax Office. The Regional Office of DJP Bali is in charge of coordinating, fostering, supervising, assisting, technical guidance, technical support, monitoring, evaluation, analysis, study, preparation of reports, and accountability in the field of treasury based on laws and regulations, which is located on Jl. Tantular No.4, GKN II, Denpasar City, Bali 80234. And the website of the National Statistics Agency of the Republic of Indonesia, which is located at <https://bps.go.id>. This research was carried out starting from February until the completion of this research, namely July 2022.

Sources of data in this study using secondary data sources obtained through the subject and object of research in the form of documents in the form of electronic data and written or published documents. The documents are data on the realization of VAT receipts in general, data on VAT receipts from e-commerce goods transactions, and the percentage of business actors carrying out e-commerce activities in Bali Province in 2019-2021 which are recorded at the Central Statistics Agency.

The process of data analysis using quantitative descriptive analysis is to calculate the percentage of VAT receipts that occur according to the period and at the same time will see the progress, using the increment calculation formula. And calculate the percentage contribution of PMSE VAT receipts to the overall realization of VAT receipts that occur by period. Using the formula for calculating the percentage contribution.

## Result and Discussion

### 1. Percentage Increase in PMSE VAT Revenue on E-Commerce Transactions in Bali Province Since PMK NO. 210/PMK. 010/2018 Authorized

**Table 4.6** Percentage Increase in PMSE VAT in Bali Province

Year	Percentage Increase	Increase Difference
2019	0.00%	0.00%
2020	1.05%	1.05%
2021	3.03%	1.98%

Source: Secondary data processed, 2022

From the table above, the percentage of receipts for PMSE VAT continues to increase every year from 2019 to 2021. PMSE VAT receipts in 2019 are at 0.00%. This is because the collection of new PMSE VAT takes effect on April 1, 2019 based on PMK regulation No. 210/PMK. 010/2018. Then there was a significant increase in PMSE VAT receipts in 2020, with the percentage increasing by 1.05% and in 2021 by 3.03%. Even though in 2020 and 2021 Indonesia was hit by the Covid-19 pandemic which caused the paralysis of the national economy, VAT receipts on e-commerce transactions have increased. From the impact of the pandemic, there was an increase in the percentage of e-commerce business actors in Bali Province, which in 2020 was recorded at 24.83% of e-commerce business actors with the realization of PMSE VAT receipts amounting to 512.07 billion rupiah. Meanwhile, for 2021, there will be a decrease in the number of business actors conducting e-commerce transactions as a result of the prolonged impact of the pandemic, a total of 24.17% of e-commerce business players recorded in Bali Province. However, even though there is a decrease in the number of e-commerce players, it does not necessarily make PMSE VAT receipts decrease. This is because the realization of VAT receipts in general in 2021 is greater than in 2020.

In the research of Yuliana Keke Febrianti, et al, it was stated that the effects of the Covid-19 pandemic resulted in increased electronic transactions as a result of the limited mobility of the community. So that the government is aggressively imposing taxes on PMSE actors during the pandemic (Febrianti et al., 2021). Quoted from Antaranews news, the Bali DJP stated that PPN and PPnBM are the second largest contributors to tax revenue in Bali with a total of 1.1 trillion rupiah as of July 2021. And if selected based on the revenue sector, the financial services and insurance sectors are the largest contributors with a percentage of 24.14% and followed by the wholesale and retail trade sectors both conventionally and online (Antaranews, 2021). In addition, according to Bisnis.com, the use of e-commerce platforms by business actors in Bali has increased during the Covid-19 pandemic, which is reflected in the increasing number of online sellers.

Based on data from the Bank Indonesia Representative Office in Bali, the graph of e-commerce sellers in Bali has been observed to have increased since March 2020 or when the Covid-19 case was first discovered. The number of e-commerce sellers in Bali is also monitored to continue to increase graphically until August 2021, which reached 14,000 more than the original 4,000 sellers during normal conditions. The increase in the number of e-commerce business actors was also followed by an increase in the nominal transaction of e-commerce sellers in Bali. This shows that the increase in the percentage of PMSE VAT in Bali from 2018 to 2021 is in line with increasing the use of e-commerce transactions from both business actors and consumers who carry out buying and selling transactions with the help of e-commerce service provider marketplace platforms. The increase in the number of e-commerce business actors was also followed by an increase in the nominal transaction of e-commerce sellers in Bali. This shows that the increase in the percentage of PMSE VAT in Bali from 2018 to 2021 is in line with increasing the use of e-commerce transactions from both business actors and consumers who carry out buying and selling transactions with the help of e-commerce service provider marketplace platforms. The increase in the number of e-commerce business actors was also followed by an increase in the nominal transaction of e-commerce sellers in Bali. This shows that the increase in the percentage of PMSE VAT in Bali from 2018 to 2021 is in line with increasing the use of e-commerce transactions from both business actors and consumers who carry out buying and selling transactions with the help of e-commerce service provider marketplace platforms.

This impact shows that the existence of e-commerce as an alternative to conventional sales and purchases is able to encourage the realization of VAT revenues to be greater and increase significantly every year. However, there are things that need to be considered regarding a better understanding of the mechanisms and aspects of tax revenue inherent in e-commerce activities. Financial report data that occurs in an object of taxation becomes a handling that gets a little difficulty in terms of the imposition of tax revenues. In accordance with the PMK Law No. 210/PMK. 010/2018 Regarding Tax Treatment of Trading Transactions Through Electronic Systems (E-Commerce) and PMK 48/PMK.03/2020 Regarding Value Added Taxes for PMSE (Electronic Trading).

**2. Percentage of Contribution of VAT Revenue on PMSE to General VAT Revenue in Bali Province from 2019 to 2021**

**Table 4.7** Percentage of PMSE VAT Contribution to VAT Revenue In General in Bali Province

Year	Percentage Contribution	Contribution Difference (Increase/Decrease)	Contribution
2019	17.44%	17.44%	Not enough
2020	24.83%	7.39%	Currently
2021	24.17%	-0.66%	Currently

Source: Secondary data processed, 2022

It can be seen from the table that the contribution of PMSE VAT receipts to VAT in 2019 is 17.44% for 2019. So that in this period PMSE VAT receipts are included in the criteria for not contributing with a percentage value range of 10.10% -20%. The reason for the decline in PMSE VAT receipts in 2019 is because based on the 2019 E-Commerce Statistics Data, business actors in the Bali Province area do not carry out e-commerce activities because they are more comfortable selling directly or conventionally with a percentage of 71.24%, not interested in selling. online ranks second with a total of 31.02% and the lack of knowledge and expertise of business actors related to e-commerce transactions itself with a percentage of 17.37% (BPS, 2019). As for 2020, the percentage of contribution is 24.83%, as well as in 2021 which is at 24.17%. So that PMSE admissions in 2020 and 2021 are included in the criteria for moderate contribution with a percentage value range of 20.10% -30%. The results of this percentage indicate that there is an increase in the value of the contribution from 2018 to 2021 where the contribution value in 2018 and 2019 is less contributing then it increases in 2020-2021 to contribute moderately to VAT receipts in general in the Province of Bali.

The contribution of PMSE VAT receipts to the realization of VAT receipts in general from 2019-2021 in the Province of Bali fluctuated, but there was an increase in the contribution criteria. This change in the percentage contribution of PMSE VAT receipts occurs because business actors in Bali Province are still dominated by offline buying and selling businesses so that the contribution of VAT revenue is more in conventional transactions. According to a survey conducted by the Central Statistics Agency, the factor that causes PMSE VAT receipts to be not optimally implemented in Bali Province is because business actors are more comfortable conducting direct or conventional buying and selling transactions with a survey percentage of 78%, both business actors are still not interested in selling online. with a percentage of 32, 24% and the lack of knowledge and expertise of business actors in e-commerce transactions earns a percentage of 12.19% (BPS 2020). Then for the type of VAT tax with the largest contribution to tax revenue is Domestic VAT and Import VAT. Both of these VATs show a strong recovery. According to data from the Ministry of Finance, the realization of VAT is supported by the sub-components of Domestic VAT (PPN DN) and Import VAT, which contribute 97.57% of total VAT receipts. Domestic VAT grew by 11.64% and Import VAT grew by 34.59% in 2021. The realization of VAT is supported by the sub-components of Domestic VAT (PPN DN) and Import VAT, which contribute 97.57% of the total VAT revenue. Domestic VAT grew by 11.64% and Import VAT grew by 34.59% in 2021. The realization of VAT is supported by the sub-components of Domestic VAT (PPN DN) and Import VAT, which contribute 97.57% of the total VAT revenue. Domestic VAT grew by 11.64% and Import VAT grew by 34.59% in 2021.(Ministry of Finance, 2021). So from these data, it shows that the receipt of PMSE VAT is still not enough to contribute optimally to the realization of VAT receipts in general for the Bali Province area.

PMSE VAT tax revenue is still at the level of less contribution and moderate contribution, apart from the fact that the revenue from Value Added Tax in Bali Province is still dominated by conventional transactions, the inactive existence of e-commerce transactions for business actors is also a factor in the less than optimal absorption of VAT on e-commerce transactions. - this commerce. The less than optimal use of the digital economy and the lack of socialization related to the existence of e-commerce transactions from the DGT itself triggers entrepreneurs to remain in their initial business activities, namely conventional transactions. According to Valentino Finanto's research, the unavailability of online business actors has also resulted in non-optimal tax collection from the online sector. Because the truth of the database is very decisive to test the correctness of tax payments with the Self-Assessment system. And also online business actors as taxpayers are also still low, so this creates a gap that results in reduced state cash receipts(Valentino & Wairocana, 2019). So that the realization of VAT receipts on PMSE is still said to be relatively less contributing and contributing moderately according to the results of the discussion in this study.

Proper handling and socialization targeting conventional business actors and e-commerce business actors is important so that VAT receipts on e-commerce transactions can increase in accordance with the objectives of the issuance of tax regulations related to e-commerce transactions. The strategy taken by the government in increasing tax revenue from PMSE is to collect VAT, there is a great opportunity from digital transactions causing the government to then aggressively enforce regulations related to taxes for PMSE activities which are then regulated in PMK regulations related to e-commerce transactions (Amelia.C. ,2021)

In addition, the tax treatment policy on PMSE activities can help support the APBN. In addition, with the imposition of taxes for PMSE activities, there is no discrimination or treatment gap between traders whose trading systems are conventional and those who use electronic systems because both have the same tax burden.(Febrianti et al., 2021)

### **3. Mechanism of Handling Value Added Tax for E-Commerce Transactions**

The mechanism for handling PMSE VAT is the same as collecting VAT on conventional transactions. The only difference is the account activation using a special portal, namely the PMSE portal for PMSE business actors who have registered as PMSE VAT collectors in the system provided by the DGT, so that this service makes it easier for the tax authorities to record the taxpayers of e-commerce business actors who registered by DGT throughout Indonesia.

According to Pajakku, in order to create an equal level playing field, the government emphasizes the imposition of VAT rates and the application of tax invoices for buying and selling transactions through digital platforms as well as tax provisions for conventional transactions (Pajakku, 2022).

## **Conclusion**

Based on the results of the research and discussion that have been stated, the conclusions that can be drawn in this study are:

1. The impact of e-commerce transactions on Value Added Tax receipts that occurred in the Province of Bali based on data from the Bali Regional Tax Office and data at the National Central Statistics Agency of the Republic of Indonesia related to E-Commerce Statistics from 2019-2021 experienced a significant increase for 2 consecutive years. come along. In 2020 there was an increase of 1.05% from the previous year. And in 2021 it will increase by 1.98% so that VAT receipts on PMSE have increased by 3.03% from the previous year. The increase in VAT receipts for e-commerce transactions is in line with an increase in the realization of VAT receipts in general and an increase in the number of business actors conducting e-commerce transactions in 2019-2021 in Bali Province. This is also supported by the existence of a law that regulates tax collection on electronic or e-commerce transactions and the compliance and awareness of taxpayers as e-commerce transaction actors to pay their taxes every year. But we cannot deny that most of these taxpayers have also carried out their obligations as online business actors even though the receipt of PMSE PNN is still not optimal, this can happen because tax payments through the e-commerce system can be done easily, quickly, efficiently. time and cost and can be done at any time, so that potential tax revenues can be collected optimally by upholding the principles of social justice and can provide excellent service to taxpayers.
2. PMSE's VAT contribution to the realization of VAT receipts in general in Bali is still classified as under-contributing and moderately contributing. For 2019, the tax contribution was only in the range of 17.44% in that period the tax contribution was included in the criteria for under-contributing. This is due to the lack of interest in business actors to switch to online transactions and the lack of knowledge and expertise in e-commerce transactions. Then in 2020 it increased to 24.83% and for 2021 it was 24.17%. The second percentage this year is in the medium contribution category, where there is an increase in the contribution of PMSE VAT receipts from previous years. This increase in percentage occurred due to the increasing number of e-commerce transactions as a result of the impact of the Covid-19 pandemic.
3. The mechanism for handling collections between conventional VAT transactions and PMSE VAT is no different. It's just that e-commerce business actors are required to activate an account on the PMSE portal that has been provided by the DGT. This system was created to make it easier for the tax authorities to record e-commerce taxpayers who have been registered with the DGT, so that the receipt of PMSE VAT can be properly monitored. In addition, DGT also has a system called Account Representative (AR). Account Representative is the spearhead of the services provided by the Directorate General of Taxes to taxpayers. AR has the duty and responsibility to examine the supervision of the taxpayer's formal compliance as well as to conduct research and analysis of the taxpayer's material compliance for the fulfillment of his tax obligations. So, Indirect supervision over the fulfillment of potential taxation in accordance with the area is the responsibility of the Account Representatives. The existence of PMK regarding e-commerce only regulates and confirms the existence of e-commerce transactions so that taxpayers pay more attention and understand related to tax collection. So that the absorp-



tion of tax revenues through e-commerce transactions is more optimal and is able to increase state treasury income.

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