



Implementation of the Electronic System for Collection of Value-Added Tax on Trade: Appointing Foreign and Local Companies as Collectors

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ABSTRACT

The large number of offers of services and goods in utilizing digitalization is the background for the PMSE VAT policy in increasing state income broadly and evenly. PSME's VAT policy is also faced with the challenge of creating equality in terms of paying state contributions between traditional businessmen and economic activities that use the internet or among domestic businesses. Selection Appointment of entrepreneurs to collect electronic trade with PKP who have not been appointed as collectors creates inequality in terms of paying taxes and reporting SPT where every company appointed as PMSE collector is required to report reporting in accordance with rules and policies. This study aims to determine the PMSE VAT collection policy through the appointment of local digital companies that have and have not been appointed as PMSE VAT collectors in paying attention to the principles of a good taxation system and knowing the level playing field of local companies that have and have not been appoint PMSE VAT collector based on the theory of fairness. The type of assessment in this thesis uses qualitative methods with literature studies and interviews. Informants in this study were staff of the fiscal policy agency, staff of the directorate general of taxation, lecturers and tax consultants. The conclusions obtained explain that the policy in collecting electronic sales tax to pay attention to the principles of a good taxation system has not been properly fulfilled.

INTRODUCTION

Utilization of information and communication technology has changed both the behavior of society and human civilization globally. The development of information and communication technology has also made world relations borderless and led to significant social, economic and cultural changes taking place so. The presence of the internet originated from a research project sponsored by the United States military in 1960 called the ARPANET (Advanced Research Projects Agency Network). The ARPANET was the forerunner to the birth of an internet project funded by the United States Department of Defense (Schwab, 2017). This was the first computer network to implement the TCP/IP protocol (Djuandi, 2016). ARPANET used packet switching to allow many computers to communicate on a single network. This project was originally funded by the United States Department of Defense (Amruddin *et al.*, 2022). The ARPANET project demonstrated hardware and software for computers using UNIX so that they could communicate remotely using telephone lines (Soraji, Triani, and Muhammad, 2021).

Business through internet media has become the most popular business today, as can be seen from the continued increase in e-commerce in this digital era. In 2016, e-commerce contributed 8.7% to global retail sales and increased in 2017 to 10.1%. Then in 2020, total retail sales from e-commerce are predicted to reach \$ 4.4 trillion. E-commerce is becoming increasingly popular because apart from being easy to access, not only through laptops or computers, but also through gadgets and can be done anywhere and anytime, regardless of certain times. E-commerce in general can be interpreted as buying and selling transactions electronically through internet media (Putri & Rori, 2020). In addition, E-commerce can also be interpreted as a business process using electronic technology that connects

companies, consumers and the public in the form of electronic transactions and the exchange or sale of goods, services and information electronically. In conducting E-commerce, using the internet is a favorite choice for most people because of the conveniences that the internet network has (Riphath, 2021).

The growth of the E-commerce market in Indonesia continues to increase every year, this is reflected in e-commerce transactions with the number of e-commerce users in 2017 reaching 139 million users and in 2021 reaching 193 million users, and it is projected that in 2023 it will reach 212.2 million users or 75.3% of the total market population (Alimin *et al.*, 2022). What's more, the growth of the E-commerce market has experienced a very increased spike since the pandemic. The number of users and transactions on e-commerce platforms such as Tokopedia, Lazada and Bukalapak, and the products most purchased during the pandemic are health masks, hand sanitizers and other staples (Watrianthos *et al.*, 2019). Many consumers who have never shopped online before now have to rely on digital shopping platforms to meet their needs. This growth is also inseparable from infrastructure development and digital 2810 penetration in Indonesia. E-commerce has also become an alternative for many Indonesians to find and buy products (Sircolo, 2020). This year, almost all internet users in Indonesia, to be exact, 88% have purchased online products. The digital economy in Indonesia itself is mainly driven by those born over 1990 who actively adapt digital technology and spend more time on the internet. According to iPrice data, the number of marketplace users in the 3rd quarter of this year increased compared to the 3rd quarter of last year (Barkatullah & Syahrida, 2019).

Regarding the PMSE tax aspect, it is regulated through Law Number 1 of 2020, then a Government Regulation for Change of Law (PERPU) was issued, namely Law Number 2 of 2020 which was ratified on March 30, 2020, in article 6 regarding the

Imposition of Income Tax or Electronic Transaction Tax on Trading Activities Through Electronic Systems (PMSE). Furthermore, the issuance of Law Number 7 of 2021 which was promulgated on October 29, 2021 concerning the Harmonization of Tax Regulations. The law consists of nine chapters which have six regulatory scopes, namely General Provisions and Tax Procedures (KUP), Income Tax (PPH), Value Added Tax (PPN), Voluntary Disclosure Program (PPS), Carbon Tax, and Excise. In addition, there is also the imposition of income tax or PPh on PMSE activities carried out by foreign tax subjects taking into account the provisions of significant economic presence (Ayu & Ahmad, 2020). The focus of the research conducted is the imposition of VAT on transactions through PMSE. VAT collectors are obliged to collect, deposit, and report the taxes they collect. Even so, the PKP that submits the BKP or submits the JKP to VAT collection is still obliged to report the tax collected by the VAT collector. VAT collection is carried out by buyers or service users on the purchase or use of BKP or JKP points upon delivery of BKP or JKP to tax collection, which is the opposite of submitting BKP or JKP to other than VAT collection. If the delivery of BKP or JKP to other than collection, the seller collects VAT from the buyer, and for the seller it is an output tax and for the buyer it is an income tax (Muljono, 2010).

Trading activities or BKP or JKP transactions in general are carried out conventionally, trading activities through the electronic system are also subject to VAT of 11% of the Tax Imposition Basis (DPP). Trade VAT collectors through the Electronic System must make proof of VAT collection. Just like VAT deductions in general, this proof of collection is in the form of an electronic tax invoice for domestic PPMSE (Zaki, 2022, 2018). Meanwhile, for PMSE abroad, proof of collection of PMSE VAT for digital products and services from abroad can be in the form of a commercial invoice, billing, order receipt, or similar document. This is in accordance with Article 7 paragraph (3) PMK No. 48/2020 that proof of VAT collection is a document whose position is equated with a Tax Invoice, made based on guidelines issued by the DGT (Wijaya and Agus, 2021). PMSE VAT business actors must meet certain criteria to be appointed as PMSE VAT collectors, namely if they have a transaction value with buyers of digital products in Indonesia exceeding IDR 50 million in one month or IDR 600 million in a year or the amount of traffic (access) exceeds IDR 2,000 in one month or IDR 24,000 in a year. By appointing a PMSE VAT collector, you will receive an identity number as a means of tax administration. Then, PMSE VAT collectors can only collect VAT at the beginning of the following month after the appointment date (Khairizka, 2022). This is to give them the opportunity to prepare a system and socialize appointments to users of their goods or services (Sinambela, 2021). The appointment of PMSE VAT collection companies has reached batch 15 where in the first batch there were 6 companies registered as PMSE VAT collectors in July 2020 and in the last batch, namely wave 15, 122 companies were recorded as PMSE VAT collectors in March 2022 (Utami, 2020).

The study of Value Added Tax (VAT) in electronic commerce has been widely studied by a number of academics before, including Utomo (2017), Siswanto (2019), Miftahuddin & Irawan (2020), (Sidiq & Chori, 2019), Wijaja et al (2020). It has similarities and differences with other theses, namely all research discusses the collection of VAT on the basis of electronic transactions based on the Minister of Finance No.210/PMK.010/2020. Where to explore the implementation of policies and reduction of tax actions in regional companies that

are registered and not registered as PMSE VAT collectors, named and unnamed regional companies are the subject of analysis in this study and previous research.

Based on what has been described above, the research in this thesis will focus on analyzing the implementation of PMSE VAT collection policies through the appointment of foreign and local digital companies that collect VAT and the obstacles and challenges faced, with the following research questions: 1. How is implementation PMSE VAT collection policy by appointing foreign and local digital companies as VAT collectors? 2. What are the obstacles and challenges faced by the government regarding the appointment of foreign and local digital companies as PMSE VAT collectors?

METHOD

The type of research used in this study is a descriptive method with a qualitative approach. Descriptive research is research that is directed at providing symptoms, facts or events in a systematic and accurate manner, regarding the characteristics of a particular population or area. In descriptive research, it tends not to need to look for or explain interrelationships and test hypotheses. Furthermore, descriptive research is research that is used by describing or describing data that has been collected as it is without intending to make generally accepted conclusions or generalizations that aim to analyze data. Then the next definition, a qualitative approach is an approach taken to look for meaning or something implicit or invisible from the object of research (Hardani et al, 2020). Qualitative research is research where the researcher is placed as a key instrument, data collection techniques are carried out by combining and data analysis is inductive (Sugiyono, 2019). Qualitative research includes analysis and understanding of specific and regular social behavior and processes as its mission, qualitative research also implies an emphasis on processes and meanings that are not studied strictly in terms of quantity, amount, intensity, or frequency (Kusumastuti and Ahmad, 2019). According to Afrizal (2016), states that qualitative research is a Social Sciences research method that collects and analyzes data in the form of words (oral or written) and human actions and research does not attempt to calculate or quantify qualitative data that has been obtained and thus does not analyze numbers.

The data used in this research is qualitative data. According to Muhadjir (2006), qualitative data is presented in descriptive form in the form of words/text. The data source referred to from qualitative research according to Arikunto (2014) is where the subject data can be obtained. The data sources in this study are primary data and secondary data.

1. Primary data is data that is directly collected by researchers from the first source. In this study, primary data was sourced from informants that the researchers had determined as the first source collected by researchers through interviews.
2. Secondary data is data collected by researchers directly as a support for primary data. Secondary data is arranged in the form of documents. Secondary data in this study were obtained from library materials sourced from books, journals, articles, and documents published by the Directorate General of Taxes that have relevance to the subject matter studied (Suryabrata 2009).

The data analysis technique that researchers use in searching for and systematically compiling the data obtained is by using three stages, namely the following (Abdussamad, 2021):

1. Data collection Collect all data obtained during the research process starting from pictures, interview files, documents, notes, or other files obtained during research.
2. Data reduction After the data is collected, it is then analyzed and summarized, resulting in abstracting and selecting several things that are the subject matter or keywords in the answers to the research problem and discarding data that is of no value or that is not needed.
3. Presentation of data in this study conducted by researchers, namely in the form of brief descriptions, charts, relationships between categories, flowcharts and the like, considering the approach used is to present data in qualitative research with narrative text.
4. Drawing conclusions after carrying out data reduction, the researcher then verifies the data to draw conclusions regarding the VAT collection policy on PMSE by appointing foreign and local companies as collectors.

In order to be accountable, the data obtained needs to first test the validity of the data. The technique of checking the validity of the data (data validity) in this study is the triangulation technique. The triangulation technique is a technique for collecting existing data and sources (Abdussamad, 2021). When research collects data by triangulation, the researcher actually collects data which simultaneously tests the credibility of the data, namely checking the credibility of the data using various data collection techniques and various data sources. Furthermore, technical triangulation uses different data collection to obtain data from the same data source (Abdussamad, 2021). Researchers used participatory observation, in-depth interviews, and documentation for the same data source simultaneously. Source triangulation means getting data from different sources using the same technique.

RESULTS AND DISCUSSION

PMSE VAT Collection Policy Through Appointment of Local Digital Companies That Have and Have Not Been Appointed as VAT Collectors

A good tax policy has certain characteristics to be said to be good in tax implementation. Stiglitz and Rosengard (2015) reveal five aspects that need to be considered by the government to create a good taxation system, namely economic efficiency, administrative simplicity, flexibility, transparent political responsibility and fairness (fairness).

PMSE VAT or Trade Value Added Tax Through the Electronic System is a good taxation system that is in accordance with one of the tax regulations imposed by the government in PMK Number 60/PMK.03/2022 and is charged for the consumption of intangible Taxable Goods or Taxable Services originating from from abroad. Indonesian customs area. PMSE VAT collection policy through the appointment of local digital companies that have been and have not been appointed as VAT collectors can be seen whether or not in the taxation system with the provisions mentioned above, namely:

Creating economic efficiency

In practice, the creation of economic efficiency in the PMSE VAT policy area was achieved, which was implemented properly. This can also be seen from the fulfillment of tax payments with

easy administration and SPT. Ease of managing PMSE PNN payments, namely. for transactions conducted electronically or digitally using various devices and processes. Therefore, in terms of administrative activities, companies marked as PMSE VAT do not need to contact the tax authorities, but can be accessed easily through the DGT digital website. Previously, traditional transaction processes have also become modern with the availability of online transactions. In addition, PMSE VAT reporting is facilitated by Tarra e-Faktur TAKSKU. This application service makes it easy for taxpayers to manage tax invoices and VAT refunds. Apart from that, Tarra e-Invoice also offers the Tarra Report feature which helps taxpayers prepare SPT, post SPT and VAT SPT online and in real time. The SPT reporting process can be carried out using multiple NPVPs and multiple users. With this feature, taxpayers can optimize their time by easily sending tax invoices in advance and outgoing tax invoices and printing tax returns easily. Later, the quarterly data can be submitted electronically and submitted through the PMSE portal with proof of electronic receipts.

As Staff for Implementing Trade Regulations Part II, Sub-Directorate of VAT for Trade, Services and Other Indirect Taxes, and Directorate of Tax Regulations I who was one of the sources from the Ministry of Finance and the Tax Authorities, stated that:

"The PMSE VAT policy is able to create economic efficiency, namely in payments that can be made easily for companies designated as PMSE VAT. The existence of this policy can also facilitate administration and tax reporting at the company so that the allocation of resources can be clear and avoid mistakes or manipulation in it and the collection of taxes is also more efficient and faster to obtain. This can be done using my Tarra e-Tax Faktur"

The above statement is reinforced by several statements made by several other informants as stated by Mr. Ami as the Head of the Tax Administration Section at the Fiscal Policy Agency who was one of the sources from the Ministry of Finance and the Tax Authorities, who stated that:

"We implement various policies for paying PMSE VAT taxes to make it easier for PMSE VAT companies to be regulated in terms of scheduled reporting, ease of digital payments and hassle-free administration. In terms of reporting, it is also facilitated by assisted by Tarra e-Faktur on its report feature".

Mr. Wisamodro Jati as a UI Lecturer representing academics stated that:

"In the PMSE VAT policy, several companies will be responsible as collectors. With the company as a collector, DGT can more easily and effectively collect and report tax returns and tax payments by BKP".

Based on the interviews with the informants, it was understood that the PMSE VAT that was implemented was able to create economic efficiency that facilitated the administration of tax payments and reporting. This is because with the PMSE VAT policy, the amount of state revenue sourced from the previous tax has decreased, but with this policy it is able to increase income and facilitate payments and reports digitally and is supported by assistance from the company appointed to be the PMSE VAT. Tax payments that were previously manual in nature can now be done by utilizing digitization which makes it easier to reach all companies selling online. In addition, with PMSE VAT, the allocation of resources becomes clearer, transparent and there are no mistakes in tax reporting.

Mr. Sobo Sitorus as an STPI Lecturer representing academics stated that:

"The appointment of the agency to serve as a collector is to assist the government and DGT in increasing the state treasury and fulfilling access to each BKP so that they can pay and report their company's SPT so that the allocation of resources rather than paying taxes cannot be manipulated and cover all types of business, both non-digital and digital. Digital access provides convenience in making payments that are no longer manual by having to go to the tax office but can be done online and reporting is also made easy so that you can print SPT easily".

Then the statement was reinforced by sources from the consultant, namely Mrs. Nursulastiani as one of the Artha Bhakti Tax Consultants who stated that:

"The PMSE VAT policy is carried out to provide various conveniences, in this case it is carried out in creating an efficient economy, meaning that it is carried out by all companies both designated as PMSE VAT and not in paying taxes. PMSE VAT collectors are in charge of collecting, depositing, and reporting the nominal tax paid by the BKP and will be given to the DGT with this position making it easier for the DGT to manage income in terms of VAT without differentiating any BKP".

This statement was also reinforced by the source, Ms. Sylvia as one of the Indonesian Gotax Tax Consultants, who stated that:

"Speaking of economic efficiency with PMSE VAT is able to provide convenience in payment, administrative processes required and reporting that has been scheduled for PMS VAT collectors. Entire companies for contributions both on non-electronic and those that use electronics".

Based on the description of the interview above, it is understood that the policy of appointing companies as PMSE VAT collectors is able to create economic efficiency in the taxation system. So, it can be said that with this policy the tax system can be said to be good because it is able to allocate resources efficiently. With the PMSE VAT, it is able to increase the amount of state revenue with this digital world tax. Meanwhile, its efficiency can be seen from its implementation which is able to provide convenience in payments and reporting which is carried out within a set schedule. This is done in order to avoid manipulation by PKP companies, so each company is required to provide monthly, quarterly and SPT reports to the DGT.

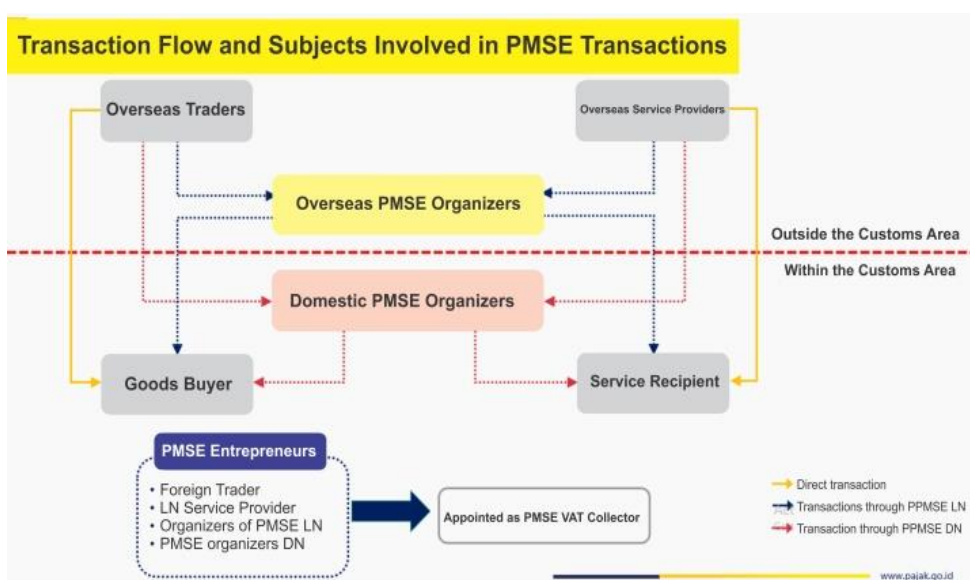


Figure 1. Flow of Transactions and Subjects Involved as PMSE VAT Collectors
Source: pajak.go.id

Administrative simplicity

Digital products and services purchased from vendors or trade arrangers through an electronic process, overseas/domestic, and have a maximum transaction value/ total sales and access within 12 months, are subject to 10% VAT. Starting July 1, 2020, it has been announced that imported digital products are subject to 10% VAT. This rule is further defined in Regulation no. 48/PMK.03/2020 Minister of Finance (PMK), contains procedures for appointing collectors, collectors, billing and reporting of Intangible Assets (BKP) or taxable expenditures. VAT on goods and services (JKP), outside and inside the customs area in PMSE. However, according to PMK Regulation no. 60/PMK.03/2022, the amount of tax payments to BKP is increased to 11%.

So, in practice it is known that there is no administrative simplicity in PMK policies No. 60 /PMK.03/2022 creates complications in preparing and submitting reports that must be carried out by PKP where collecting PMSE VAT must report their reports every month, quarterly and annually, which is very

different from companies that are not appointed as PMS E VAT collectors. The company as a collector feels that it is impractical and repetitive so that this is difficult to understand, convoluted and hinders the company's process of completing all administrative processes that have been implemented. The generosity in question is also not in accordance with the PMSE VAT policy because the amount of tax to be paid has increased by 11% and is considered too expensive. This policy can create cons for PKP as collectors because of the large number of reports that must be submitted to the DGT and also goods or services that are taxable and unfair or the same as companies that are not used as collectors.

According to Ms. Fiona, who works as Staff for Implementing Trade Regulations Section II, Sub Directorate of VAT for Trade, Services and Other Indirect Taxes, Directorate of Tax Regulations I, was one of the resource persons from the Ministry of Finance and the Tax Authority, the following are the findings of interviews conducted by researchers with key informants:

“VAT collection for PMSE is reported to PMSE by the VAT collector. A special document called proof of VAT collection, whose status is equivalent to a Tax Invoice, must include the name and NPWP of the buyer or recipient of the goods or services, or an email address that has been registered with the general tax authorities. Proof of payment in dispute can be a commercial invoice, invoice, order receipt or other similar document showing that payment and VAT have been made. Like VAT in general, PMSE VAT can be collected as long as it is in accordance with applicable regulations”.

Then it was reinforced by several statements issued by several other informants as stated by Mr. Ami as the Head of the Tax Administration Section at the Fiscal Policy Agency who was one of the sources from the Ministry of Finance and the Tax Authorities, who stated that:

“Reporting for PMSE VAT collectors is carried out periodically in 3 forms of time, namely for monthly reporting, quarterly pioneering and annual reporting. This is done to monitor the amount of tax that will be deposited to the DGT”.

Mr. Wisamodro Jati as a UI Lecturer representing academics stated that:

“Here, the PMSE VAT collector has the obligation or duty to carry out tax pioneering, but the company appointed to become PMSE VAT also feels that the amount of tax payments has increased to 11% and they must pay the BKP. However, companies that are not designated as PMSE VAT are not subject to BPK, so this is considered unfair”.

Reporting required to PKP as PMSE VAT collectors is said to be far from administrative simplicity because the large number of

reports does not give companies the flexibility to prepare their reports. If the number of monthly and quarterly reporting is carried out, it will only cause 2 repetitions for collectors. Thus, in this case, the company as collector hopes that quarterly reporting will be eliminated because it can only be seen in monthly reports. In addition, the amount of tax paid is also said to be expensive because it has increased, where previously it was 10% and rose to 11%. The following are the results of interviews with informants that corroborate the above statements, namely as follows:

Then it was closed with the support of Ms. Sylvia as one of the Gotax Indonesia Tax Consultants representing the company consultant, who stated that:

“The company hopes that if PMSE VAT has been imposed, all administration should be made easier, bro, not more complicated, bro, so too many reports don't seem like a good thing, bro, too many repetitions of reporting notifications, bro. Another hope is that when they become collectors, they are given tax breaks, but in fact it is more expensive and unfair for the company as PMSE VAT, bro”.

Based on the description of the interview above, it is understood that if there is no administrative simplicity in PMK policy No.60/PMK.03/2022 it will cause complications in preparing and submitting reports that must be carried out by PKP where they collect VAT PMSE must report their reports every month, quarter and annually, which is very much different from companies that are not appointed as PMSE VAT collectors. The company as a collector feels that it is impractical and repetitive so that this is difficult to understand, convoluted and hinders the company's process of completing all administrative processes that have been implemented.

PMSE VAT Collection Proof

- PMSE VAT collector makes collection slip/VAT in the form of a commercial invoice, billing, order receipt, or other similar documents, as well as mentioning VAT collection and payment has been made.
- → Made in accordance with the usual business.
- Mention of VAT collection in the proof of VAT collection can include:
 - >separately from the DPP;
 - >or as part of the payment amount.
- In the case of Buyers of Goods/Recipients of Services intends to credit VAT paid as stated in the VAT collection slip, the Goods Buyer/Service Recipient must notify information in the form of name and NPWP to the PMSE VAT collector to be included in the VAT collection receipt.

PER-12/PJ/2020

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- Proof of VAT collection is a certain document whose position is equated with a Tax Invoice as long as it includes:
 - > name and NPWP of Goods Buyer/Service Recipient; or
 - >e-mail address registered with the DGT administration.
- In the event that the proof of VAT collection cannot include the name and NPWP, or e-mail address, the said VAT collection proof includes certain documents whose position is equated with a Tax Invoice, as long as they are accompanied by documents proving that the account of the Goods Buyer/Service Recipient is in the Electronic System The PMSE VAT collector includes:
 - >name and NPWP of the Goods Buyer or Service Recipient; or
 - >e-mail address registered with the DGT administration.
- VAT listed in certain documents whose position is equated with a Tax Invoice is Input Tax which can be credited by Activate Windows PKP Buyers/Recipients of Services as long as it meets the conditions for Input Tax crediting.

www.pajak.go.id

Figure 2. Proof of PMSE VAT Collection
Source: pajak.go.id

Flexibility

The results of the analysis that the researchers have done show that the taxation system for PMSE VAT meets the flexibility aspect because the PKP appointed as PMSE VAT collector has certain criteria. This criterion is based on the amount of income in the company. The criterion is the achievement of a turnover that exceeds Rp. 600,000,000 / year /

50,000,000 / month and the volume of traffic or access in Indonesia exceeds 12,000 or 1000 in a year or month. Flexibility in the appointment of PMSE VAT collectors is not carried out by force to companies that have not been able to be selected because the number of turnovers is not sufficient. So not all companies can be appointed as collectors but adjusted to their economic conditions. If the economic conditions change or in other words,

the turnover decreases after the appointment, the appointment can be revoked. Thus, if you have fulfilled these conditions, you can be appointed or submit yourself as a PMSE VAT collector to the DGT.

In practice, the theories above are in accordance with the results of research where there is a PMK policy No. 60 /PMK.03/2022 creates flexibility or the ability to mobilize the DGT to collect all taxes imposed on taxable entities, for the collection mechanism to work to reach taxable entities in the territory of Indonesia, the DGT sends or mandates other business actors to collect PMSE VAT originating from tax burdens in Indonesia, and with this policy the PMSE VAT collectors are given responsibility for reporting corporate taxation on a monthly, quarterly and annual basis.

Following are the results of key informant interviews conducted by researchers supported by Ms. said another source from the Ministry of Finance and the Tax Authorities:

"The flexibility of the PMSE VAT regime is also demonstrated by the appointment of PKP as collectors. In this case, domestic companies appointed as VAT collectors are companies with high turnover and recorded exceeding IDR 600 million /year/ IDR 50 million/month, traffic or visits in Indonesia is 12,000 (12,000) 1 (1) year or 1,000 (1,000) 1,000) month). The selection is made based on these criteria so that the selected collectors do not experience losses".

Then it was reinforced by statements issued by several other informants as stated by Mr. Ami who stated that:

"Because it depends on the amount or turnover of the business, the flexibility in this case relates to the ease of appointing PMSE VAT collectors. However, PMSE Business Actors who have not been appointed as PMSE VAT Collectors but choose to be appointed can send notifications to the DGT via the PMSE Portal or email. This is because

there is no compulsion or compulsion in this matter as can be seen from the number of company comments".

Mr. Wisamodro Jati as a UI Lecturer representing academics stated that:

"Here, the collectors are shown by the DGT, so the collectors have their respective obligations and there are several supporting facilities that each collector will certainly get, when it comes to conflicts or special criteria that must be owned by each collector, it is stated in the PER-12/PJ/2020, but if there are several BKP's who feel they meet the requirements to become collectors, the BKP's can report this to the DGT through the portal provided. The convenience in submitting PMSE VAT appointments can be done online so that it is said to be flexible because it can be accessed anytime and anywhere".

Ms. Indira as a STIAMI Lecturer representing academics stated that:

"PMSE collectors are appointed by the DGT with conditions that must be met, but if there is a business entity that feels it is capable and meets the criteria, it can report this to the DGT so that it is checked again and if it meets the criteria or not, it will be notified again by the DGT via corporate email normally. The ease in submitting this is said to be flexibility, mas".

Based on some of the descriptions of the interviews, it can be concluded that the PMK policy No.60/PMK.03/2022 creates flexibility or the ability to mobilize DGTs to collect all taxes imposed on taxable bodies, for the collection mechanism so that it runs to reach taxable entities that are located in the territory of Indonesia, the DGT sends or mandates other business actors to collect PMSE VAT originating from tax burdens residing in Indonesia, and with this policy PMSE VAT collectors give responsibility for corporate tax reporting every month, quarterly and annual.

Contents of the Quarterly Report		17
<p>new</p> <p>In the event that the application/system provided/specified by the DGT has been able to contain transaction details *</p>	<p>In the event that the application/system provided/specified by the DGT cannot contain transaction details *</p>	
Number of Buyers of Goods and/or Service Recipients	Number of Buyers of Goods and/or Service Recipients	
Payment amount	Number of payments	
The amount of VAT collected	The amount of VAT collected;	
Details of VAT transactions collected, including: a. number and date of proof of VAT collection; b. payment amount; c. the amount of VAT collected; And d. the name and NPWP of the Goods Buyer and/or Service Recipient in the event that the VAT collection evidence includes the NPWP	And Total Value Added Tax that has been paid	
<p>* Detailed for each Tax Period.</p>		<p>Activate Windows Go to Settings to activate Windows. www.pajak.go.id</p>

Figure 3. Transaction details for Quarterly Reports
Source: pajak.go.id

Transparency of political responsibility (transparent political responsibility)

Based on theory, PMSE VAT policy practices in the field from the company and DGT sides, and the assumptions put forward by researchers regarding the transparency of political accountability

for PMSE VAT collection with key informants as supported by the statement of Ms. Fiona, staff of Trade Regulation Section II Executor, Trade VAT Sub - Directorate, Services, and other Indirect Taxes, the Directorate of Tax Regulations I became one

of the sources from the Ministry of Finance and the Tax Authorities, who stated that:

"The VAT collector intends to explore more on taxpayer data, such as information on taxpayer turnover, NIK, and NPWP. Tax authorities will find it easier to investigate potential funding through tax intensification or extension once transparency of turnover and other data has been successfully implemented. The PMSE VAT collector will report the receipt of orders, bills, commercial invoices, or similar documents made by the BKP to the collector and will be submitted to the DGT".

Then it was reinforced by several statements issued by several other informants as stated by Mr. Ami as the Head of the Tax Administration Section at the Fiscal Policy Agency who was one of the sources from the Ministry of Finance and the Tax Authority, stating that:

"The collectors must fulfill the proof of the transaction that I said earlier, so this evidence must be attached, otherwise every company that becomes a BKP will be asked to report back and the collectors will also be checked again for their faithfulness to their duties. If there are many setbacks, usually there are withdrawals appointment decision made by DGT".

Mr. Sobo Sitorus as an STPI Lecturer representing academics stated that:

"In every task given by the DGT, each collector and BKP must also provide transparency in accordance with the documents needed by the DGT and both parties between the collector and BKP must also be able to account for every report they provide".

Based on some of the interview descriptions, it can be concluded that the PMK policy No.60/PMK.03/2022 creates a very thorough disclosure of responsibilities in the form of evidence of business invoices, bills, order invoices, or similar documents. In this policy, parties who have not been selected as collectors are required to provide information to supporters such as the number of goods purchased and/or service recipients, payment amount, amount, and delivery date. Then, if the proof of VAT collection concerns the NPWP, then the business actor appointed as PMSE to collect VAT must submit an account with letters in the form of the number and date of proof of VAT collection, the amount of payment, the amount of VAT collected, as well as the name and NPWP of the recipient of the goods or services.

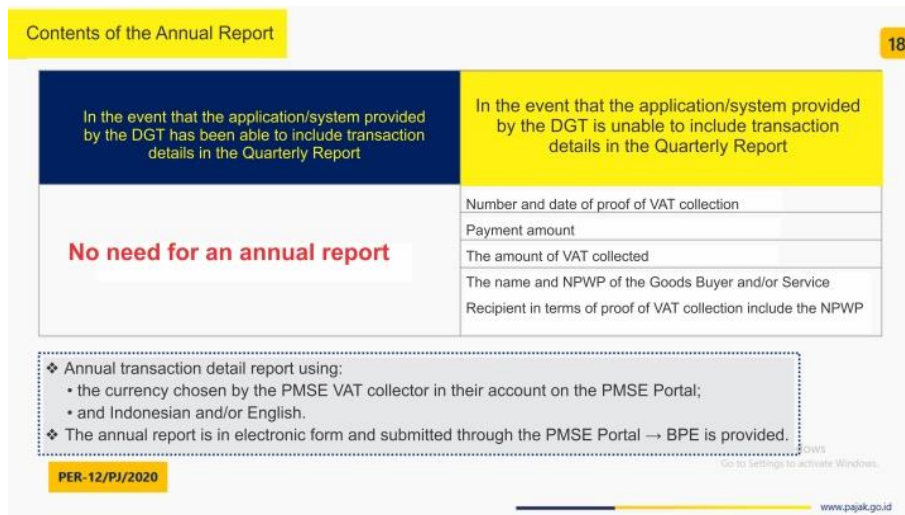


Figure 4. Transaction details for Quarterly Reports
Source: pajak.go.id

Fairness

Based on the theory, PMSE VAT policy practices in the field from the company and DGT sides, and the assumptions put forward by researchers regarding fairness in PMSE VAT collection by key informants as supported by Mr. Wisamodro Jati as a UI Lecturer representing academics stated that:

"Earlier, Mas Wildan asked what about local companies that have not been appointed to collect PMSE VAT, maybe there are many conveniences and advantages, sir, because companies that are not appointed only report monthly and annually and the goods or services, they own are not subject to tax. sir. Meanwhile, if someone who has been appointed as a collector has an obligation to report monthly, quarterly and annually, mas".

The statement above elicited a different response from another informant's statement, namely Mrs. Fiona's statement, which stated that:

"If you said earlier PMK No. 60/PMK.03/2022 has brought gaps or gaps from the perspective of local companies that have not been appointed as

collectors. As long as we appoint, we have its own criteria, in which each company that we include as a candidate for our collection evaluates and evaluates the transaction value and visitor access traffic, and when it comes to quarterly reporting for companies that have not been appointed with annual reporting for designated companies. as PMSE VAT collectors, this is an additional facility that we can provide to collectors so that the reporting is not too hasty and the reporting questions requested to be attached are also in almost the same category. And we also open access for PKPs who want and feel they meet the criteria as collectors can submit their companies to the DGT, so I think PMK No. 60/PMK.03/2022 is quite fair in opening access for every company that feels their rights are not being fulfilled".

Then it was reinforced by several statements issued by several other informants as stated by Mr. Ami who stated that:

"When talking about justice that is formed from the implementation of the implementation of PMK No. 60/PMK.03/2022 in my opinion, yes sir, that is fair enough because the DGT also provides very open access for all

companies that have not been appointed as PMSE VAT collectors, but feel that they meet the requirements for the appointment, can submit notifications to the DGT, which can be conveyed by business actors via the PMSE Portal or email, for the difference in reporting scale between quarterly and annually, yes, the DGT has more facilities so that the collectors are not too bothered because there are a lot of people who want to collect it, so give them a grace period the reporting is a bit long but for reporting matters it's still in the same category sir, what's the most different is that the person picking up must include the No. That's just the NPWP, sir."

Ms. Indira as a STIAMI Lecturer representing academics stated that:

"As far as I know, Mas Wildan, the DGT has opened very wide access for entrepreneurs who want to provide input if their company can also get a mandate as a PMSE VAT collector, so please contact the DGT directly".

Then it was closed with the support of Ms. Sylvia as one of the Gotax Indonesia Tax Consultants representing the company consultant, stating that:

"From the many clients or companies that I have handled PMSE VAT payment problems, I have found complaints that on average companies feel that decisions or policies made by the ministry of finance which are then implemented by the DGT are unfair with the reporting scale, where companies that have not the designated person must report VAT on a monthly and annual basis, while PMSE VAT collectors are required to submit VAT on a monthly, quarterly and annual basis. Meanwhile sir, the DGT has provided the widest possible access to companies that feel they have the right to become collectors because they have met the standards set by the financial court and the DGT in PMK No.

60/PMK.03/2022, but it still causes jealousy from PKP as PMSE VAT collectors who think why not just average it on a monthly and annual basis, so it makes it nice that there is no debate or difference in treatment like this".

Regarding the implementation of PMK No. 60/PMK.03/2022, regarding the rules for collecting, planting, and reporting general sales tax on the consumption of intangible Taxable Goods and/or Taxable Services outside the customs area. Transactions using an electronic system provide applications in the realm of customs which have advantages and disadvantages, such as PMK Regulation No. 60/PMK.03/2022, which shows that it can increase economic efficiency, lacks administrative simplicity, lacks flexibility, and transparency of political accountability. Meanwhile, justice creates injustice and inequality that is felt by PKP who are appointed as collectors, that the special treatment and convenience provided by the Ministry of Finance and the DGT to local companies that have not been appointed as collectors is a step-child treatment for companies that have been appointed because the VAT reporting is very different from the VAT reporting of local companies that are not appointed as collectors, if a local company that has been appointed as a VAT collector must be reported every month and quarterly in the Tax Period every quarter, how many individuals buy the products and/or services used, how much money is exchanged, how much VAT is collected, and how much VAT is applicable. If the PKP is paid in the tax year but the payer is not PMSE, the VAT collector can report VAT in the form of numbers and dates every month and every year for one calendar period. The name and NPVP of the product buyer and/or service user are reversed with the VAT receipt. VAT Receipt, Secret Amount, Collected VAT Amount.

PMSE VAT deposit

- ❖ The PMSE VAT collector is required to deposit the collected VAT for each Tax Period received by the perception bank/post or other perception agency at the end of the following month after the Tax Period ends.
- ❖ Payment of collected VAT is done by using the DGT billing code:
 - > electronically to the state treasury through a perception bank/post or
 - > other perception institution in Indonesia; and/or through other methods determined and/or provided by the DGT.
- ❖ VAT deposits are made using Rupiah, United States Dollars, or other foreign currencies determined by the DGT.
- ❖ Use the VAT deposit currency in accordance with the currency chosen by the PMSE VAT Collector in their account on the PMSE Portal.

VAT deposit using: → PER 09/PJ/2020

- Tax Account Code : 411219 (Other VAT); And
- Deposit Type Code: 111 (VAT Period Deposits from PMSE Activities).

❖ Payment of VAT is recognized as payment of obligations in accordance with the date of deposit stated on the proof of state revenue (BPN).

❖ In the event that there is still VAT that has been collected by PMSE Business Actors whose appointment as PMSE VAT Collector has been revoked, but has not been deposited, the VAT that has been collected must be deposited to the state treasury.

PER-12/PJ/2020

www.pajak.go.id

Figure 5. PMSE VAT deposit scheme

Source: pajak.go.id

Equality of Tax Treatment (Level Playing Field) In Local Companies That Have and Haven't Been Appointed as PMSE VAT Collectors Based on Theory of Justice.

The implementation of the tax system applied to PKP appointed as PMSE VAT is still said to be unfair or there is no equality with the appointment as PMSE VAT collector made by the DGT to the appointed taxable company. Due to the existence of an impractical system in terms of administration of SPT

reporting with a total of two (2) reporting times, namely every month for reporting SPT as taxpayers who have become PKP and reporting once every 3 months as PMSE VAT collectors. In addition, the addition of the price of each transaction made to the goods or services sold is very unfair for PKP appointed to be a PMSE VAT collector. This means that any goods / services purchased by consumers will be subject to BKP in an amount of

11%. Thus, this can affect the level of sales of goods or services for consumers because consumers will pay taxes on these goods.

PMK policy No. 60 /PMK.03/2022 that has been implemented, it shows that there is no equality for PKP and PKP who are appointed as PMSE VAT collectors. This is based on Adam Smith's theory which states that there are three principles of justice. The detailed description of the inequality of tax treatment (level playing field) for PKP and PKP as PMSE VAT collectors based on the theory of justice is as follows:

Principle of no harm

Based on the theory, the implementation of PMSE VAT policies in the field on the company side and the DGT, and the assumptions put forward by researchers regarding the equality of the principle of no harm created by PMK policy Number 60/PMK.03/2022 which differentiates the rules and reporting scale for VAT payment and collection PMSE, which turned out to be several companies feeling disadvantaged because there were differences in the treatment of regulations between local companies that had been appointed and those that had not been appointed. Ms. Sylvia as one of Gotax Indonesia's Tax Consultants representing the company's consultants, stated that:

"From the many clients or companies that I have handled PMSE VAT payment problems, I have found many complaints that the average company feels that decisions or policies made by the ministry of finance which are then implemented by the DGT are unfair with the reporting scale, PKP acts in quoting VAT PMSE has to report VAT on a quarterly basis, make monthly hassles and annual reports while PKP only reports monthly reports, so from there jealousy arose from several companies that have been appointed PMSE VAT even though the DGT has opened wide access, sir regarding which company they feel they have the right to enter to be used as a collector, but it still causes jealousy from other companies, many local companies think why there should be quarterly reporting, it's better if it's deleted and just compared to PKP, so it's good, there's no debate or jealousy, treatment like this".

Mr. Wisamodro Jati as a UI Lecturer representing academics stated that:

"Earlier, Mr. Wildan asked what about the PKP who has not been appointed as a PMSE VAT collector, if it is here, the DGT is not fair, sir, because apart from reporting the number is higher and it also affects the price of goods/services sold by the company. So, for every purchase or transaction made by a consumer, a tax of 11% will be imposed later. This allows consumers to go up and down, the amount is like that because price is a sensitive thing, right, bro".

However, the statement above was not supported by subsequent informants' statements because they considered that in the appointment of PKP to become PMSE VAT collectors, of course there was a difference for those who were only PKP. This is not about fairness because fairness is not an equal thing but based on the obligations and burdens assigned. The statement put forward by another key informant was Mrs. Fiona's statement, which stated that:

"If you said earlier PMK No. 60 /PMK.03/2022 has brought gaps or gaps from the perspective of local companies that have not been appointed as collectors, have not been appointed with annual reporting for companies designated as PMSE VAT collectors, that is an additional facility that we can provide to collectors so that the reporting is not too hasty and the reporting issues requested to be attached are also in almost the same

category. And we also open access for PKPs who feel they meet the criteria as collectors can submit their companies to the DGT. Fair doesn't mean it has to be the same, bro, the responsibility is bigger, bro, it means that the vanguard has also been added, bro".

This is then reinforced by Mr. Ami's statement stating that: *"When it comes to equality of justice that is formed regarding PMSE VAT payments between entrepreneurs who have been appointed to collect VAT, because the DGT here also opens opportunities for other companies to submit themselves as collectors on condition that they meet the criteria even though in terms of submitting reports there is a slight difference because the party who collects is given the duration for submitting VAT reports within a 1-year period, whereas if the company has not been appointed the report will be submitted quarterly".*

Based on the interview descriptions, it can be concluded that the implementation of PMSE VAT policies in the field on the company and DGT sides, and the assumptions put forward by researchers regarding the equality of the principle of no harm created from PMK policy Number 60/PMK.03/2022 which distinguishes the rules and scale reporting of PMSE VAT payment and collection which turns out that several companies feel disadvantaged because there are differences in the treatment of rules between local companies that have been appointed and those that have not been appointed.

Principle of non-intervention

Based on the theory, PMSE VAT policy practices in the field from the company and DGT sides, and the analysis put forward by researchers regarding the equality of non-intervention principles created from PMK policy Number 60/PMK.03/2022 which gives rise to equal guarantees for DGT and companies those who have not been appointed as collectors can confirm or propose their companies as PMSE VAT collectors and all evaluation and selection procedures are processed by the DGT. Statements put forward by researchers can be proven by key informants as supported by the statement of Ms. Fiona which states that:

"The Director General of Taxes is authorized to appoint people to become PMSE VAT collectors by the Minister of Finance".

Then it was reinforced by several statements issued by several other informants as stated by Mr. Ami as the Head of the Tax Administration Section at the Fiscal Policy Agency who was one of the sources from the Ministry of Finance and the Tax Authorities, who stated that:

"PMSE Business Actors can notify the DGT via email or the PMSE Portal if they wish to be selected as PMSE VAT Collectors but have not been appointed".

Mr. Wisamodro Jati as a UI Lecturer representing academics stated that:

"In order to be accepted by banks or other perception bodies, certain Feature VAT collectors must deposit VAT for each Tax Period no later than the end of the month before the Tax Period".

Mrs. Nursulastiani as one of the Artha Bhakti Tax Consultants representing the company consultant, stated that:

"If we talk about the involvement of the government, mas wildan, we can see that in this PMK policy, here the government, namely the ministry of finance, only issues policies without them directly involved in carrying

out the selection, they hand over the task or responsibility for selecting companies to be appointed as PMSE VAT collection was given to the DGT, now the DGT is the one who will coordinate the appointed tax collectors to lobby companies that work together or use their products or services, so if you could say the government is not involved directly, bro, to collect”.

Based on the interview results above, it can be concluded that PMSE VAT policy practices in the field from the company and DGT side, and the analysis put forward by researchers regarding the equality of non-intervention principles created from PMK policy Number 60/PMK.03/2022 which gives rise to equal guarantees to the DGT and companies that have not been appointed as collectors can confirm or propose their companies as PMSE VAT collectors and all evaluation and selection procedures are processed by the DGT.

The principle of fair exchange

Based on the theory, PMSE VAT policy practices in the field from the PKP and DGT sides, and the assumptions put forward by researchers regarding the equality of the principle of fair exchange created from PMK policy Number 60/PMK.03/2022 which differentiates the rules and reporting scale of payment and collection PMSE VAT, which turns out to be PKP as PMSE VAT, feels that this policy does not have a fair exchange principle at all because it is a repetition of reports in large numbers for PKP PMSE VAT, while in this case PKP as PMSE VAT feels benefited. This is based on the number of prices for goods and services that are too different. For PKP, the price of goods or services does not increase because they are not taxable, while for PKP as PMSE VAT, each item in the transaction process is subject to tax which is paid by the consumer.

Inequality in this fair exchange was obtained from an interview with Ms. Nursulastiani as the Tax Consultant of Artha Bhakti who represented the company consultant, stating that:

“Paying and reporting PMSE VAT that has been stipulated in PMK policy Number 60/PMK.03/2022 has spawned some debate, bro, from the companies that have been appointed as collectors, these companies feel that they do not have to contribute to the state tax treasury. and for the reporting they provide to the collectors and the DGT, it must also be well structured, but how come the implementation of the collection of reports is very different if companies that have not been appointed as collectors, such as annual and monthly reporting, while PKP as PMSE VAT actually reports quarter bro”.

The above statement is supported by Ms. Sylvia as one of the Gotax Indonesia Tax Consultants representing the company consultant, stating that:

“For me, Pak Wildan, as a third party between the DGT and PKP, has a big tendency to know all the issues regarding how equality arises from the implementation of this PMK policy from the eyes of the companies that have been appointed, yes, sir, many of my clients feel that there is unfair treatment, sir, with local companies that have not been appointed as collectors, they get very different facilities. What is the scale of the period, if the companies that have been appointed submit reports quarterly, monthly and annually, while those who have not been appointed only submit annual and monthly reports, sir”.

One of the sources from the Ministry of Finance Taxation and the Tax Authorities who opposed Ms. Fiona, Staff of the Use of

Trade Regulations Part II, Sub Directorate of VAT on Trade, Services and Other Indirect Taxes, Directorate of Tax Regulations I, stated that this was contrary to the statement made by the researcher and supported by the results of interviews he conducted with key informants:

“There is no fair exchange, bro, not because it's unfair, but because the obligations and rights are different, bro. Every PKP as a PMSE VAT collector is required to report SPT documents for the year, monthly and quarterly reports, mas and for PKP who have not PMSE VAT, of course they do not have the same reporting because they have not been appointed, mas, but it is permissible if you wish to submit yourself, mas” Mrs. Fiona

Considering that one of the official reactions to the impact of the pandemic in Indonesia, especially in the financial sector, is the imposition of taxes on PMSE actors. In the imposition of taxes made on PKP as PMSE VAT collectors, in this case the designated company is required to report its reporting on a monthly, quarterly and annual basis. Meanwhile, companies that are not appointed do not have to prepare quarterly reports. In addition, designated companies also experience different treatment from those not appointed, in this case based on the goods or services that will be taxed. As one of the PMSE VAT objects, Intangible Taxable Products (BKP) are regulated in PMK Number 48/PMK 03/2020, which regulates products that are PMSE VAT objects. The use or right to use copyright in the field of literature, art or scientific work, the use or right to use industrial, trade or scientific equipment, and others, are included in six categories of Taxable Products which are included in the category of Taxable Products. within the scope of this VAT, according to article 3.

Regulation PPN PMSE is Wrong One business government in making equality and fairness between all local business actors including business people who have been determined to collect PMSE VAT or who have not been determined to collect dues, because PMK No. 60 /PMK.03/2022 is a system administration of the latest PMSE VAT collection, there will be several pros and cons in it so that in this study the researchers argued that the assessment of the level playing field applied to the PMK policy No. 60 /PMK.03/2022 has established a principle that is not in accordance with theory and reality, namely non-intervention creates that the government directly regarding the appointment and collection of PMSE VAT, while for the other two principles such as no harm and fair exchange form a gap or discrepancy between theory and reality on the ground so that it is said that there is no equality between PKP and PKP as PMSE VAT collectors because this policy creates jealousy and injustice regarding obligations, rights and tax burdens that should be obtained fairly and equally for all appointed PKP as collectors or those who have not been appointed as collectors.

CONCLUSION

Based on the results of the research and discussion described in the previous paragraph, it can be concluded that: The PMSE VAT collection policy by appointing local digital companies as VAT collectors has not fully paid attention to a good taxation system. In a good tax system there are five aspects, namely economic efficiency, administrative simplicity, flexibility, transparency of political accountability and fairness. Of the 5 (five) policy aspects that have been fulfilled in a good tax system are economic efficiency, flexibility and transparency of political accountability, while the aspects that have not been fulfilled are justice (fairness). Assessment of equality of tax treatment (level

playing field) for local companies that have and have not been appointed as PMSE VAT collectors in the PMK policy No. 60/PMK.03/2022 is based on three principles, especially regarding the principles of non-destruction, non-interference, and fair trade. The concept of non-intervention can be satisfied with this principle, but the principles of no damage and fair trade cannot be fulfilled in terms of fair tax deductions.

The limitation or weakness in this research lies in the research process, the researcher realizes that in a study there must be a lack and a lot of weaknesses. One of them is from the interview session, sometimes the answers given by the informants are not in accordance with the questions the researchers give, sometimes the researchers also give questions that are almost the same but have different meanings. the informant replied with the same answer. To solve this problem, the researcher finally repeated the question and explained the purpose of the researcher's question. For future researchers when conducting research with the same type of research to pay attention to the interview questions that will be submitted to informants, so that errors that occur to researchers are not repeated during the interview process.

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