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The Implementation of Income Tax Imposition on Online Business Operators in Indonesia Based on Current Tax Regulations

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A B S T R A C T

The imposition of income tax on online business operators in Indonesia has emerged as a critical issue amidst the rapid growth of e-commerce and digital transactions. Existing tax regulations, including the Income Tax Law and Government Regulation on Electronic-Based Trading Systems, have established tax obligations for online entrepreneurs. However, their implementation continues to face challenges, particularly in identifying business actors and monitoring cross-border online transactions. This article examines the effectiveness of tax regulation enforcement in the online business sector and its implications for economic equity and fiscal stability. Strengthening oversight mechanisms and enhancing transparency are expected to foster a healthier business environment. The findings also offer recommendations for regulatory improvements and the development of a taxation system that is adaptive to digital technologies. More efficient implementation will contribute to achieving fiscal objectives and promoting sustainable growth in the digital economy.

INTRODUCTION

With the rapid advancement of technology and digitalization, the online business sector in Indonesia has experienced significant growth. E-commerce, encompassing both the trade of physical goods and services, has now become an integral part of Indonesia's digital economy. As a country with a large number of internet users, Indonesia presents an attractive market for online business players. Platforms such as Tokopedia, Bukalapak, Shopee, and others have transformed the way people shop and conduct transactions. The business models adopted by these digital entrepreneurs undoubtedly present substantial potential for tax revenue, which is crucial for national development (Meiryani et al., 2022).

The implementation of income tax for online business operators in Indonesia remains a complex issue. Taxation of online businesses presents challenges not encountered by the conventional business sector. Entrepreneurs within this digital ecosystem are often beyond the direct supervision of tax authorities, whether due to the virtual and international nature of their transactions or because of their limited understanding of prevailing tax obligations (Tambunan et al., 2020). This situation results in a disparity in tax imposition between conventional and online businesses (Wiratama et al., 2020).

The imposition of income tax on online business operators in Indonesia is regulated by several provisions; however, the execution of these regulations has not yet been optimal. Current tax regulations, such as Income Tax Law (PPh) No. 36 of 2008 and Government Regulation No. 80 of 2019 concerning electronic-based trading (PMSE), represent efforts to encompass virtual transactions. Nevertheless, the implementation of these regulations still encounters numerous challenges, especially with respect to the oversight of cross-platform transactions and existing administrative limitations. This is further exacerbated by the lack of awareness and understanding of relevant tax regulations among online business operators, whether small-to-medium enterprises or large corporations (Amalia, 2022).

Differences in reporting mechanisms between conventional and online businesses further aggravate inconsistencies within the current tax collection system. The present tax administration system tends to favor physical businesses, offering clearer and more easily supervised mechanisms (Hardyansah et al., 2023). However, the rapidly growing online business sector, driven by digital platforms, now requires more adaptive regulations that can be more efficiently monitored. Many online

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entrepreneurs, especially those operating on a small scale or only maintaining a virtual office, face difficulties in complying with existing tax requirements. This issue is compounded by the frequent occurrence of cross-border transactions, which involve international platforms not bound by domestic regulations (Meiryani et al., 2021).

The importance of an in-depth study on the imposition of taxes on online business operators should not be underestimated. Without clear and appropriate policies, Indonesia's e-commerce sector risks losing significant tax revenue. Furthermore, ambiguous tax regulations can lead to inequities, whereby compliant online business operators may feel disadvantaged as their non-compliant competitors are not subjected to the same taxation (Tambunan et al., 2020). Therefore, it is essential to examine the current taxation system and explore how the application of income tax can be made more effective for online business operators in Indonesia.

The imposition of income tax on online business actors in Indonesia presents major challenges, primarily due to the ineffectiveness of existing regulatory implementation. On one hand, current regulations are insufficient to accommodate the growing scope of business transactions in the digital space. Although recent regulations, such as Government Regulation No. 80 of 2019 on Electronic-Based Transactions (PMSE), include provisions related to taxation, their implementation still faces numerous obstacles in terms of supervision and the enforcement of rules, especially since most operators use global platforms (Tambunan et al., 2020).

Another key issue is the lack of understanding among entrepreneurs regarding their tax obligations. Many online business operators, especially small and medium-sized enterprises (SMEs), are unaware of the income tax liabilities they are required to fulfill (Firmansah & Rahayu, 2020). This situation has the potential to create unfairness between businesses that comply with tax regulations and those that disregard these obligations. Although the government has provided various facilities to assist entrepreneurs, there is still a need to enhance their awareness of and compliance with tax responsibilities.

Supervisory challenges also represent significant obstacles to the imposition of income tax on online business actors. Entrepreneurs are often connected to international platforms, which are difficult for Indonesian tax authorities to oversee (Amalia, 2022). International and cross-platform transactions often complicate tax collection because the authorities cannot access the data directly, and some business operators only report to their respective platforms without involving the state's tax system. Consequently, updating the mechanisms for digital supervision is urgently needed to ensure that tax collection is conducted fairly and equitably.

The non-compliance of most online business operators with tax obligations poses a potential loss to the state (Alfandia, 2020). If the state fails to maximize tax revenue from this digital sector, it will lose potential income that could be utilized for infrastructure development and the enhancement of citizens' quality of life. Therefore, it is crucial to pay greater attention to improving the taxation system for online businesses, so that disparities in tax collection can be addressed.

Weak oversight and low awareness among business actors regarding their tax obligations are significant issues that must not be overlooked. Such conditions may harm the state and foster unfair competition between businesses that comply with regulations and those that do not. In order to achieve tax fairness, the state must enhance supervisory mechanisms, update regulations, and provide better education regarding the tax obligations that must be fulfilled by online business operators.

The imposition of income tax on online business operators is of paramount importance, as Indonesia's digital economy possesses tremendous potential (Alfandia, 2020). With appropriate and efficient tax regulations, this sector can generate substantial tax revenues and support sustainable growth of the digital economy. Thus, reforms in the taxation system are needed to accommodate the evolution of the digital business landscape.

In-depth studies on income tax imposition for online business operators in Indonesia must continue in line with the rapidly evolving digital industry. Stronger and more adaptive regulations are necessary to ensure that all business operators, both large and small, contribute to state revenue through income tax. Consequently, this research is highly relevant to provide a clearer understanding regarding the implementation and effectiveness of income tax on online businesses in Indonesia.

The aim of this study is to analyze the implementation of income tax imposition on online business operators in Indonesia, identify the challenges faced in its application, and evaluate the effectiveness of existing regulations. The contributions of this research are to offer insights to the government and relevant authorities regarding existing shortcomings in the implementation of tax rules, and to provide recommendations for more effective improvements in the taxation system for online business operators.

RESEARCH METHOD

The research method employed in this study is a literature review and normative juridical approach, focusing on the analysis of prevailing legal regulations and literature related to the research topic. The literature review approach enables the researcher to explore various relevant written sources, such as statutory regulations, policy documents, scientific articles, and legal books addressing the subject of income taxation for online business operators. This study will examine the legal principles governing the imposition of income tax and elucidate how these regulations are applied within the context of online business in Indonesia. This approach also enables the researcher to analyze the dynamics of legal regulation in Indonesia in relation to advancements in technology and digital business, thereby producing relevant insights into legal issues within this sector (Marzuki, 2017).

In this study, the normative juridical approach is employed to analyze statutory regulations governing the imposition of income tax on online business operators. The normative juridical method emphasizes the examination of existing legal norms, such as the Income Tax Law (PPh) No. 36 of 2008, Government Regulation No. 80 of 2019 concerning electronic commerce (PMSE), as well as various other provisions related to the taxation of digital businesses. Through this approach, the researcher can identify gaps between the current regulations and actual practices in the field, and analyze whether these regulations are sufficiently effective in accommodating the needs for supervision and tax collection in the digital era. This study will map out the legal rules that need to be improved or updated to enhance the effectiveness of income tax imposition on online business operators (Simanjuntak, 2019).

To further deepen this topic, the researcher will also incorporate various literature related to taxation theory and digital economic law, which will provide a strong theoretical foundation in analyzing the challenges faced in implementing taxes on online businesses. This research will additionally rely on primary legal sources, such as statutes and relevant court decisions, as well as secondary sources, including books, journal articles, and previous studies discussing similar topics. With this approach, it is expected that the research can make a significant contribution to understanding the application of income tax to online business operators in Indonesia and provide recommendations for more effective improvements to the digital taxation system (Huda, 2016).

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RESULT AND DISCUSSION

Income Tax (PPh) for online business operators in Indonesia has emerged as an important topic, gaining increased attention in line with the rapid development of the e-commerce and digital sectors. The expanding practice of online buying and selling—facilitated by technological platforms such as marketplaces and digital payment applications—has transformed the way people conduct transactions. Amidst these changes, the digital sector makes a significant contribution to the economy, both directly and indirectly. However, the ease provided by digital transactions also creates opportunities for potential inequality in the distribution of tax obligations between sectors (Alfandia, 2020).

In addressing these challenges, the Indonesian government has begun introducing regulations governing the collection of income tax (PPh) for online business operators. These regulations aim to strike a balance between the state's fiscal interests and the ongoing sustainability of the rapidly evolving digital industry (Amalia, 2022). The existence of clear and firm tax regulations is expected to ensure that online business actors contribute fairly to the national economy. This is particularly crucial, considering the potential state revenue that can be generated from the swiftly growing digital sector (Tambunan et al., 2020).

However, the implementation of income tax on online businesses is not straightforward. Multiple challenges must be addressed, ranging from the determination of tax obligations for cross-border business actors to the effective enforcement of these rules. Thus, an in-depth study on how the regulation of income tax can be efficiently implemented and aligned with the development of the digital sector is essential (Ginting et al., 2023).

Income tax regulations in Indonesia have undergone several adjustments in line with technological advancements. Specifically, Law No. 36 of 2008 concerning Income Tax (PPh) serves as the legal basis for taxing all types of income, including that derived from online businesses. This law has been amended by Law No. 7 of 2021 on the Harmonization of Tax Regulations (UU HPP), which covers adjustments to income tax rates, the regulation of in-kind and enjoyment income, as well as other provisions aimed at creating a fairer and more efficient tax system. Article 21 of the Income Tax Law stipulates that every individual or entity that receives income is obligated to fulfill their tax responsibilities. While Article 21 of Law No. 36 of 2008 remains in effect, progressive rate adjustments and the introduction of the TER scheme through Law No. 7 of 2021 have brought significant changes to the calculation of income tax withholdings under Article 21. In the context of online business, this means that business operators earning revenue from e-commerce transactions are required to withhold, deposit, and report taxes in accordance with prevailing regulations (Lestari & Darmawan, 2023). Nevertheless, the implementation of these rules often poses challenges, particularly concerning the determination of tax objects and the imposition of taxes on income received by individuals or entities operating online (Masithoh & Mardikaningsih, 2022).

Government Regulation No. 80 of 2019 on Trade through Electronic Systems (PMSE) also plays a significant role in affirming tax obligations for online business operators. Certain articles within this regulation stipulate that digital platforms facilitating the sale of goods and services must collect taxes on transactions that occur. These platforms are responsible for collecting and remitting Value Added Tax (VAT) on goods and services sold. Additionally, if the digital platform operates as a marketplace, it must ensure that all sellers using its services fulfill their tax obligations, including income tax requirements. The regulation is complemented by Minister of Finance Regulation No. 210 of 2018 regarding the tax treatment of transactions conducted through electronic systems (PMSE). This regulation mandates the collection of VAT for goods and services sold via e-commerce or marketplaces. Furthermore, foreign sellers who sell goods and services to Indonesian consumers are required to collect and remit VAT if the value of transactions exceeds the government's stipulated threshold. However, this regulation was later amended by Minister of Finance Regulation No. 31/PMK.010/2019 on the Tax Treatment of Transactions through Electronic Systems (E-Commerce).

Nevertheless, these provisions were withdrawn prior to their implementation because the government identified the need for further socialization and adjustments to the reporting infrastructure. As a replacement, tax regulations for electronic commerce are now governed by more relevant rules—specifically, Minister of Finance Regulation No. 60 of 2022 and the provisions set forth in the Law on Harmonization of Tax Regulations (UU HPP). These regulations provide a stronger legal foundation for imposing VAT on digital transactions, including obligations for foreign businesses selling products or services online in Indonesia. As a result, oversight of online transactions has become more stringent, with online business actors required to comply with these obligations to avoid penalties (Firmansah & Rahayu, 2020).

One of the key challenges in the implementation of taxation for online businesses is the determination of the tax status of business actors, particularly for individuals or businesses that are not officially registered. Many online businesses, especially micro and small enterprises, operate without a Tax Identification Number (NPWP). In such cases, the government faces difficulties in ensuring that all online business operators who earn income are registered and report their taxes. Therefore, integration is needed between the tax system and digital transaction systems to facilitate tax identification and reporting for business actors. Here, information technology can play a significant role, as many online transactions can be directly monitored by authorities via the digital platforms involved (Sudjai & Darmawan, 2021).

The increasing prevalence of cross-border online transactions presents significant challenges for the Indonesian government in terms of oversight and tax collection. Online businesses often operate on a global scale, selling products and services to consumers abroad (Firmansah & Rahayu, 2020). This creates complexities in the application of relevant laws, such as the Income Tax Law (PPh), Value Added Tax (VAT), and regulations on electronic commerce (PMSE). These challenges arise because business operators may be located in other countries, making supervision and enforcement of tax compliance more difficult. To address this, the Indonesian government has engaged in international cooperation to manage taxation of digital business transactions, including adjusting policies in line with international tax agreements. Nonetheless, despite these international efforts, domestic supervision of local digital business actors remains of utmost importance.

The existing regulations also highlight the importance of compliance and transparency in tax reporting. The implementation of the self-assessment system for tax reporting by online business actors, as part of Indonesia's taxation system, allows taxpayers to independently calculate, report, and pay their taxes. The self-assessment system grants authority to taxpayers to determine their own tax liabilities. However, there are obstacles such as suboptimal monitoring systems (Suprihatin & Afriyanti, 2021). Although these regulations aim to encourage voluntary tax compliance, many online business operators still lack a complete understanding of the reporting procedures and their tax obligations. This indicates that greater education and outreach on tax responsibilities in the digital sector are necessary. Without adequate awareness and understanding, the existence of clear regulations alone may not be sufficient to ensure compliance.

The Indonesian government needs to further tighten the licensing requirements for online businesses. Online business operators wishing to open a digital store should be required to register completely, including obtaining a Tax Identification Number (NPWP) and providing personal data. This would facilitate the government's efforts to enforce tax obligations. When an online store has been operating for one year, it should be classified as a taxpayer in accordance with government regulations (Mumuh, Tangkau, & Tala, 2021). Nevertheless, the government has demonstrated significant efforts to develop regulations that are more specific and relevant to the needs of online businesses (Amalia, 2022).

One proposed strategy is to designate online platform providers as income tax (PPh) withholding agents (Fitriandi, 2020), and to require major e-commerce platforms to act as tax collectors. This approach is expected to help alleviate administrative burdens for small and medium enterprises. In addition, differentiated tax rates between large and small online business entities serve as an alternative to promote fairness in taxation. Such differentiation has the potential to foster a healthy online business sector, wherein all business actors—regardless of size—are granted equal opportunities to grow. Furthermore, if successfully implemented, this policy would provide substantial incentives and benefits not only to the government but also to platform providers and business actors themselves (Fitriandi, 2020).

On the other hand, it must be acknowledged that the effectiveness of tax enforcement on online businesses is highly contingent on the rule of law imposed by tax authorities (Firmansah & Rahayu, 2020). Without strict supervision and vigorous legal enforcement, tax policies may not be implemented effectively. Therefore, it is crucial for the government to enhance the capacity and resources of the Directorate General of Taxation to address the various challenges presented by digital taxation (Sinambela & Mardikaningsih, 2020). The adoption of advanced information technologies, such as big data analytics and artificial intelligence, to monitor online transactions constitutes an important step toward ensuring the effectiveness of tax imposition.

Moreover, education plays a vital role in the implementation of taxation for online business actors. The government needs to conduct widespread socialization regarding tax obligations, reporting mechanisms, and the benefits of paying taxes for the business actors themselves. Through these outreach activities, society is encouraged to collaboratively support the country's economic recovery. Although such contributions may not immediately guarantee significant changes, these efforts are essential in increasing understanding and fostering a positive perception of government tax policies (Djufri, 2022).

It is also necessary for the government to raise the awareness of business actors about the importance of implementing tax policies, especially among micro enterprises. Increasing their understanding and knowledge regarding tax compliance and awareness (Rahmi et al., 2020) is expected to enhance the overall level of tax compliance, which will ultimately contribute to national economic growth. However, the emerging challenge lies in establishing an efficient and equitable tax collection system for all business entities (Mardikaningsih & Arifin, 2021).

The existing regulations further underscore the importance of transparency and accountability in the online business environment. The Government of Indonesia, through various applicable policies and regulations, seeks to minimize the potential for manipulation and tax evasion, which could be detrimental to the state. Transparency in digital transactions is crucial to ensuring that the collected taxes are consistent with statutory provisions and that no efforts are made to evade tax obligations (Marwan et al., 2022). As such, the implementation of more stringent regulations and closer supervision cannot be postponed in the pursuit of fostering a healthy digital economy.

The regulation of income tax for online business actors in Indonesia requires persistent governmental attention, given the rapid progress within the digital sector. The existing tax system must continuously adapt to the swift changes in the digital landscape, both in terms of technology and emerging business models. Considering this complexity, tax regulations should be sufficiently flexible to address the various types of transactions occurring within the e-commerce ecosystem. Without timely updates and effective oversight, the sector risks creating disparities and injustices in tax burden distribution (Firmansah & Rahayu, 2020).

The success of income tax implementation for online businesses depends on the government's ability to design policies that are not only in accordance with technological advancement but also fair to all business actors. Tax regulations must be updated regularly to respond to the emergence of new business models in the digital world (Mardikaningsih et al., 2022). This approach will ensure that taxation reflects continuously changing economic conditions, while simultaneously providing space for continued innovation in the digital sector (Razali et al., 2022).

Therefore, it is important for the government to collaborate with industry stakeholders, tax practitioners, and the broader community to formulate regulations that not only govern but also support the growth of the digital economic sector. By doing so, Indonesia can optimize the potential of its digital economy while maintaining balance in tax collection. In the future, an efficient, transparent, and adaptive tax system will play a vital role in strengthening the national economy and ensuring equitable prosperity for all segments of society.

CONCLUSION

The imposition of income tax on online business actors in Indonesia has been regulated through various continually evolving tax regulations. Although existing regulations already cover numerous aspects of digital taxation, challenges remain in their implementation, particularly in relation to the identification of business actors, tax compliance, and the supervision of cross-border online transactions. Nonetheless, with policies that are increasingly adapted to the development of the digital sector and the presence of regulations such as Government Regulation Number 80 of 2019, efforts to impose taxes on online business actors can be carried out more effectively. Therefore, the promotion of a transparent and accountable tax system is essential to enhance tax compliance and minimize the risk of tax evasion.

The implementation of tax imposition on online business actors in Indonesia carries significant implications for economic justice and the fiscal stability of the state. Enhancing transparency in online transactions will facilitate supervision and minimize the potential for abuse within the tax system. This measure can foster a healthier and more equitable business climate, wherein all entrepreneurs, both large and small, are required to fulfill their tax obligations in accordance with prevailing regulations. Meanwhile, stringent supervision of online transactions also has the potential to increase consumer and investor confidence in Indonesia's digital market.

To achieve more effective implementation of income tax on online business actors, it is advisable for the government to continually update and refine tax regulations in line with the development of the digital industry. Dissemination of information and education to business actors regarding tax obligations and their benefits are also crucial to improving compliance. Additionally, the government should develop a tax system that is more adaptive to advancements in information technology to simplify tax monitoring and reporting, as well as strengthen international cooperation in order to address tax avoidance in cross-border transactions.

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