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Legal Certainty in the Application of Sales Tax to E-Commerce Transactions in the Digital Age

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Abstract

This study aims to evaluate legal certainty in the application of Value Added Tax (VAT) on e-commerce transactions in Indonesia. Using a normative legal approach and qualitative descriptive methods, this study examines the effectiveness of the implementation of applicable tax provisions, especially based on the Regulation of the Minister of Finance Number 81 of 2020 concerning Tax Provisions in the Core Tax Administration System. The research findings indicate that although the relevant regulations are available, their implementation still encounters various obstacles. The main challenges include the lack of understanding of business actors, especially MSMEs, regarding their tax obligations, as well as the existence of regulatory loopholes related to cross-border transactions and entrepreneurs who are not yet registered as Taxable Entrepreneurs (PKP). Therefore, this study proposes the need to strengthen regulations, increase education and socialization to business actors, and optimize supervision to improve tax compliance, so that the e-commerce sector can contribute more significantly to the national economy.

Keywords: legal certainty, added value tax (VAT), e-commerce.

I. INTRODUCTION

In the ever-evolving digital era, social media has become one of the main drivers in shaping interaction patterns between brands and consumers. The strategic role of social media has not only revolutionized the dissemination of information but also significantly influenced consumer behavior, especially among

micro, small, and medium enterprises (MSMEs) that increasingly rely on digital platforms to market their products and services. The concept of social commerce, which integrates social media with e-commerce, is now a crucial component in the overall e-commerce ecosystem (Bowo, 2024). The COVID-19 pandemic has become a

catalyst for digital transformation, forcing MSMEs to adapt to changes, such as switching to e-commerce and implementing remote work systems (Bowo, 2022; Bowo, 2023). Based on the latest data, the value of e-commerce transactions in Indonesia, both domestic and international, has reached IDR 487 trillion by the end of 2024, recording a growth of 2.8 percent. With the e-commerce sector as the backbone of the digital economy, the transaction value is projected to reach USD104 billion in 2025, reflecting very rapid growth potential (Tempo, 2022).

The increasing number of business actors switching to online trading has had a significant impact on the country's economy, one of which is increasing state revenue through sales tax (VAT).

E-commerce allows business actors, especially MSMEs, to sell their products without geographical barriers, and significantly expand market access, which ultimately contributes to increasing their income. However, the rise of e-commerce transactions also has the potential to increase tax revenues, both in the form of Income Tax (PPh) and Value Added Tax (PPN), which are highly dependent on proper tax regulations. Taxation of e-commerce transactions is very important, considering that this sector plays a major role in the Indonesian economy.

Income Tax (PPh) for e-commerce players has been regulated in Law Number 36 of 2008 concerning Income Tax, which states that tax on certain income is final, meaning that the tax rate has been set and cannot be changed based on government regulations (Article 4 paragraph (2) letter e). This regulation aims to simplify tax administration and encourage taxpayer compliance. On the other hand, Value Added Tax (PPN) imposed on every trade transaction, both goods and services, functions as a levy on consumption that occurs in every production and distribution channel. Law Number 8 of 1983 which was amended by Law Number 42 of 2009 stipulates that PPN is imposed on goods and services consumed in the territory of Indonesia, including in e-commerce transactions.

The implementation of Value Added Tax (VAT) on e-commerce transactions, especially for individual business actors who utilize digital platforms to sell products and services, still faces significant challenges. Although the government has issued regulations related to taxation in the e-commerce sector, such as the Regulation of the Minister of Finance (PMK) Number 210/PMK.010/2018 concerning Tax Treatment of Trading Transactions Through Electronic Systems. But only about 3 months, at the end of March 2019 the government revoked and declared the Regulation of the Minister of Finance Number 210/PMK.010/2018 invalid by issuing the Regulation of the Minister of Finance Number 31/PMK.010/2019. The reason, as conveyed by the Minister of Finance Sri Mulyani Indrawati, is that the regulation is often misinterpreted by the public and business actors because they think the government is imposing new taxes on e-commerce actors, when in fact there is no new tax imposition. In addition, it is also to avoid confusing news and there needs to be more socialization to all stakeholders, the public, and companies. (Primandita Fitriandi, 2020)

In addition, the main challenge faced by the government lies in the implementation of tax policies, which often do not go as planned. Many business actors, especially MSMEs, still have limited understanding of their tax obligations. This condition not only complicates the government's efforts to ensure tax compliance, but also hinders the optimization of state revenues from the rapidly

growing digital economy sector.

This study focuses on the problem of imposing Sales Tax (PPn) on e-commerce transactions in Indonesia, with the aim of determining the extent to which legal certainty regarding taxation can be implemented in this sector. Although there are tax regulations for e-commerce, in reality tax revenue from this sector is still not optimal. One of the main causes is the lack of awareness and understanding of e-commerce actors, especially MSMEs, regarding their tax obligations. On the other hand, the government has issued various regulations to support the development of MSMEs, but there are still differences in perception between the government and business actors regarding the fairness and implementation of these regulations.

As a theoretical basis, Law Number 7 of 2014 concerning Trade, Article 65, states:the importance of equal tax treatment between conventional and digital business actors. However, the gap between the rapid development of the e-commerce sector and the low tax revenue reflects problems in tax supervision and administration. Therefore, this study aims to identify and analyze the factors that influence the imposition of VAT on e-commerce transactions, as well as to find solutions to improve tax compliance in this sector.

II. RESEARCH PURPOSES

This study aims to analyze the legal certainty aspect in the implementation of Sales Tax (PPn) on e-commerce transactions in Indonesia, by highlighting various challenges, obstacles, and opportunities for improvement to increase the effectiveness of tax management in this sector. This study also seeks to evaluate the understanding and compliance of e-commerce business actors, especially MSMEs, in fulfilling their tax obligations. In addition, this study aims to assess government policies in building a fair, inclusive, and transparent taxation system, which is able to accommodate the needs of both digital and conventional business actors. Thus, this study is expected to produce constructive policy recommendations to strengthen the national taxation system, encourage increased tax compliance, and support the optimization of state revenues.

III. RESEARCH HYPOTHESIS

The hypothesis proposed in this study is: "How is the legal certainty in the application of Sales Tax (PPn) on e-commerce transactions in Indonesia?" This study is expected to contribute to understanding the legal challenges faced in the application of e-commerce tax, as well as providing policy recommendations to increase the effectiveness of tax collection in this sector, so that a balance is created between the rise of e-commerce transactions and increased state tax revenues.

IV. CONTRIBUTION

This research is expected to provide important contributions both theoretically and practically in taxation studies, especially related to e-commerce in Indonesia. Theoretically, this research will enrich the literature on legal certainty in the application of taxation, especially in the context of the dynamics of e-commerce development. Practically, the results of this study can provide insight to policy makers, tax authorities, and business actors regarding the challenges and solutions that can be taken to improve tax compliance in the e-commerce sector. In addition, this study can also be a reference for further research on taxation policies in the digital economy and its contribution to the country's economy.

V. CONCEPTUAL FRAMEWORK

The conceptual framework of this study is built on an understanding of legal certainty in the application of Sales Tax (PPn) to e-commerce transactions. This study assumes that legal certainty is created if there is a conformity between the applicable regulations and their implementation in the field. The main factors that will be analyzed in this conceptual framework include tax regulations governing e-commerce, business actors' understanding of their tax obligations, and administrative and technical obstacles to tax collection in this sector.

In this framework, these factors are associated with tax compliance indicators, which include awareness, understanding, and ease of tax reporting and payment. In addition, this study will also consider the role of the government in providing adequate tax infrastructure, such as digital payment systems and effective supervision, in an effort to ensure optimal tax revenue from the e-commerce sector. Thus, this conceptual framework proposes a complex approach to the relationship between regulation, business understanding, tax administration systems, and tax compliance that ultimately contribute to better state tax revenue.

VI. THEORY AND LITERATURE REVIEW

E-Commerce and Its Development

E-commerce or electronic commerce is defined as the process of buying, selling, exchanging, or transferring products, services, and information via the internet (Pelipa & Marganingsih, 2020; Aprianto, 2021; Nafi'ah, 2024). E-commerce has grown rapidly along with technological advances and the widespread use of the internet in everyday life. Trading via the internet allows businesses to reach a wider market without being limited by distance and time, making it a more efficient alternative to traditional commerce that requires physical interaction. By utilizing various digital platforms, e-commerce has changed the way businesses introduce products, conduct marketing, and conduct sales transactions (Prasetyo & Bindas, 2023; Setiawan, et al., 2020).

Traver & Laudon (2021) identified eight key characteristics that differentiate e-commerce technology from traditional forms of commerce, namely ubiquity, global reach, universal standards, richness, interactivity, information density, personalization and customization, and social technology. These characteristics make e-commerce a very potential tool in expanding markets, increasing interaction with consumers, and providing a more personal and dynamic experience. E-commerce also reduces operational costs and allows businesses to access information faster and with higher accuracy, which in turn can increase the effectiveness of marketing strategies and product management.

According to Andam (2003), e-commerce business models can be classified into five main types, namely:

1. Business to Business (B2B).

Refers to electronic commerce transactions that occur between one company and another. This model usually involves the sale of products, services, or information on a large scale between business entities.

2. Business to Consumer (B2C)

Involves electronic transactions between companies and end consumers. This model includes the activity of selling goods or services through a digital platform directly to individual customers.

3. Business to Government (B2G)

Refers to electronic transactions between businesses and government or public sector entities. This model is often used in procurement of goods and services by government agencies.

4. Consumer to Consumer (C2C)

It is an electronic transaction model between individuals. Examples of the application of this model are online marketplaces and online auction platforms that allow consumers to act as sellers and buyers.

5. Mobile Commerce (M-Commerce)

It is a form of e-commerce that utilizes wireless technology, such as mobile devices, to carry out purchasing and selling activities for goods and services.

Online marketplaces use a consumer to consumer (C2C) model through platforms such as Tokopedia and Bukalapak. This model is different from retail services such as those carried out by Blibli and Lazada which use a Business to Consumer (B2C) model where transactions occur between companies and their consumers.

Principle of Legality in Tax Law

In the context of taxation, the principle of legality plays an important role in ensuring that all forms of tax collection are based on legal principles and are not arbitrary. According to the Criminal Code (KUHP), Article 1 paragraph (1), "An act cannot be punished, except based on existing criminal laws and regulations." This concept is based on the principle of "non obligat lex nisi promulgata", which states that a new law can only be binding after it is officially promulgated (Geertjes, 2023). In the context of taxation, the principle of legality ensures that taxes can only be collected in accordance with the provisions contained in the applicable laws and regulations and cannot be applied retroactively.

Enschede (Geertjes, 2023) states that the principle of legality consists of two main aspects. First, a criminal act or tax obligation can only be applied if it has been regulated in clear laws and regulations. Second, the legal or tax provisions must not be retroactive, meaning that the tax regulations applied must have existed before the taxable act or transaction occurred. This principle is also relevant in the application of taxes on e-commerce transactions, where legal certainty is needed so that digital business actors can clearly understand the tax obligations that must be met.

Business people in E-Commerce

Business actors in e-commerce can vary, from individuals to legal entities (corporations). In the context of Indonesian law, business actors are regulated in Law Number 8 of 1999 concerning Consumer Protection, which defines business actors as any person or business entity that carries out economic activities in the jurisdiction of Indonesia. This definition includes various types of business actors, from investors, producers, to distributors (Nasution, 2002). In e-commerce, business actors can be small entrepreneurs (MSMEs) who use digital platforms to market and sell products, to large companies that already have an integrated e-commerce system.

It should be noted that business actors in e-commerce are not only involved in buying and selling transactions, but also in processing consumer data, so that special attention is needed regarding the protection of personal data and compliance with laws and regulations. Therefore, clear regulations regarding the rights and obligations of business actors in e-commerce are very important to ensure that transactions remain fair and in accordance with

applicable laws and regulations.

Value Added Tax (VAT) in E-Commerce

Value Added Tax (VAT) is a tax imposed on the sale and purchase of goods and services, which charged to Taxable Entrepreneurs (PKP), but ultimately borne by the end consumer. In the context of e-commerce, VAT is a very important issue because every digital transaction, whether goods or services, is subject to this tax, in accordance with the provisions of Law Number 8 of 1983 which has been updated by Law Number 42 of 2009 concerning Value Added Tax and Sales Tax on Luxury Goods (PPnBM). VAT can be imposed on various types of e-commerce transactions, including sales of goods, provision of services, imports and exports, and other transactions carried out by entrepreneurs who have been registered as PKP.

According to Romlah (2022) and Hanggana (2017), although VAT is a tax imposed on end consumers, the obligation to collect, deposit, and report VAT lies with Taxable Entrepreneurs (PKP). This requires e-commerce business actors, especially MSMEs, to understand and carry out their tax obligations correctly, so as not to get caught up in legal problems that could harm their business. Since the implementation of the obligation to use electronic tax invoices (e-Invoices) on July 1, 2016, the government has attempted to minimize the potential for abuse in the imposition of VAT, such as the issuance of fictitious tax invoices that often occur in manual transactions in the traditional sector.

Regulations Regarding E-Commerce Tax

The Indonesian government has issued various regulations to regulate the application of taxes in e-commerce, one of which is the Regulation of the Minister of Finance Number 210/PMK.010/2018 of 2018 concerning Tax Treatment of Trading Transactions Through Electronic Systems (E-Commerce) which has been revoked and changed to Regulation of the Minister of Finance Number 31/PMK.010/2019 of 2019 concerning Revocation of Regulation of the Minister of Finance Number 210/PMK.010/2018 Concerning Tax Treatment of Trading Transactions Through Electronic Systems (E-Commerce). This regulation aims to provide guidance for e-commerce business actors in fulfilling their tax obligations, including the mechanism for collecting, depositing, and reporting VAT. However, even though the regulation already exists, its implementation still faces challenges, especially related to supervision and understanding of business actors which are often limited, especially among MSMEs. Therefore, efforts to increase tax awareness. Law enforcement and compliance are needed for e-commerce actors so that this sector can provide optimal contribution to state revenue.

VII. RESEARCH METHODOLOGY

This study is designed to evaluate the implementation of Sales Tax (VAT) on e-commerce transactions in Indonesia with a focus on the analysis of legal certainty faced by business actors in fulfilling their tax obligations. This study uses a normative legal approach that relies on the analysis of primary legal materials, such as laws and regulations related to VAT and e-commerce, as well as secondary legal materials, such as legal literature and relevant legal theories (Soerjono & Mamudji, 2015; Sunggono, 2013).

The data collection method is carried out through a literature study with a systematic approach to identify, classify, and analyze primary and secondary legal materials in depth. Analysis techniques include legal descriptions, norm interpretations, logical arguments, regulatory evaluations, and data systematization, which

aim to provide a comprehensive picture of the challenges related to legal certainty in digital transactions.

The results of this study are expected to provide evidence-based recommendations that are oriented towards strengthening the national taxation system, creating legal certainty for e-commerce business actors, and increasing the effectiveness of VAT implementation in the digital economy era. The recommendations produced are also expected to support the creation of a more inclusive, fair, and transparent taxation system for all stakeholders.

VIII. RESULTS

The imposition of Value Added Tax (VAT) on e-commerce transactions in Indonesia is a complex matter, and a topic that continues to grow along with the rapid growth of the e-commerce sector. In this study, various aspects were found regarding the legal basis and application of taxes, as well as the challenges faced by business actors in the digital world. The imposition of VAT on e-commerce is regulated by various regulations that aim to provide legal certainty, not only for the government as a tax collector, but also for business actors, especially those registered as Taxable Entrepreneurs (PKP).

Legal Basis for Imposing VAT on Trading Through Electronic Systems

The imposition of VAT on the electronic trading sector (e-commerce) in Indonesia cannot be separated from the broader regulations regarding Value Added Tax on Goods and Services. Law Number 42 of 2009 concerning Value Added Tax on Goods and Sales Tax on Luxury Goods (PPnBM) regulates the main legal basis for VAT, especially in Article 4 paragraph (1) which states that every delivery of goods and services subject to VAT must be subject to sales tax. The main legal basis for VAT, especially in Article 4 paragraph (1) which states that every delivery of goods and services subject to tax must be subject to VAT. The imposition of VAT on trade through electronic systems, both concerning transactions of Taxable Goods (BKP) and Taxable Services (JKP), refers to this provision. In addition, more specific regulations related to e-commerce are contained in the Regulation of the Minister of Finance Number 81 of 2024 concerning Tax Provisions in the Framework of the Implementation of the Core Tax Administration System, which replaces the previous provisions and will come into effect in December 2024. In this PMK, business actors with a turnover of IDR 1,000,000,000.00 (one billion rupiah) who conduct business activities in the general trade sector are subject to value added tax of IDR 1,000,000,000.00 (one billion rupiah) and/or ... which is not included in the basic electricity tariff and/or basic electricity tariff and/or basic electricity tariff. Companies that carry out their business activities with a capital turnover value of more than IDR 4.8 billion per year are required to establish themselves as PKP and collect VAT in accordance with applicable provisions, namely 11% on taxable goods and services transactions.

The imposition of VAT on electronic trading is also further regulated in Government Regulation Number 1 of 2012 which regulates the implementation of VAT on electronic trading transactions. Several articles in this regulation provide more detailed directions regarding the application of VAT in the context of electronic trading. This shows the government's efforts to clarify and align tax obligations for electronic trading actors with the conventional trading sector. However, even though this legal basis exists, in its implementation in the field there are still a number of

challenges, especially in terms of tax compliance by business actors, especially micro, small, and medium enterprises (MSMEs).

Tax Obligations For E-Commerce Business Actors

One of the obligations stipulated in PMK Number 60/PMK.03/2022 is the obligation for business actors registered as PKP to issue tax invoices for every transaction subject to VAT and report a VAT Notification Letter (SPT) every month. However, for business actors with an annual turnover of less than IDR 500 million, they are not subject to Income Tax (PPh), but are still required to register as taxpayers by having a Taxpayer Identification Number (NPWP). This can be seen as the government's effort to make it easier for MSMEs to fulfill their tax obligations, although there are still shortcomings in terms of understanding and compliance with applicable provisions.

Based on the results of this study, there are still many business actors, especially MSMEs, who have not...fully understand their tax obligations, both in terms of VAT and Income Tax (PPh). In fact, some business actors do not realize that the transactions they make, even though below the specified turnover limit, are still subject to tax in the form of VAT or PPh. In addition, the application of VAT which is applied the same as conventional tax on e-commerce transactions, as stated in PMK Number 210 / PMK.010 / 2018, also has its own challenges in terms of adequate administration and reporting.

Sales Tax on E-Commerce: Rates and Implementation Issues

Regarding Sales Tax (VAT) on e-commerce businesses, the rate imposed on entrepreneurs with a turnover of less than IDR 4.8 billion is 0.5% of gross income. For example, if a seller on an e-commerce platform has a maximum annual turnover of IDR 4.8 billion, then the tax owed is around IDR 24 million per year, or around IDR 2 million per month. This shows the ease for entrepreneurs with small turnover in fulfilling tax obligations. However, this provision can also be a burden for entrepreneurs who are not yet familiar with tax administration, especially for those who do not have sufficient knowledge about their tax obligations.

In addition, taxation also involves obligations for the market. have a NPWP and are confirmed as PKP, and are responsible for collecting, depositing, and reporting VAT and PPh related to the provision of platforms for traders and the sale of merchandise. Thus, tax responsibility is not only borne by business actors, but also by e-commerce service provider platforms, which further adds to the complexity of tax administration.

Challenges and Laws Uncertainty in the Imposition of VAT on Trading Through Electronic Systems

Based on the research results, it can be concluded that although regulations regarding the imposition of VAT on trade through electronic systems already exist, the implementation and fulfillment of tax obligations in the field are still far from optimal. Many business actors do not fully understand their tax obligations, especially in terms of registration as Taxable Entrepreneurs (PKP) and the obligation to collect and deposit VAT on transactions they make. In addition, the lack of understanding of the very specific tax regulations on trade through electronic systems and changes to these regulations are also challenges for business actors, especially MSMEs.

One of the factors causing low tax compliance is the lack of socialization and training regarding e-commerce tax obligations. For example, regulations regarding the obligation to have a

Taxpayer Identification Number (NPWP) for business actors with a certain turnover, as well as the obligation to report and collect VAT, are often not followed by adequate understanding by business actors, which ultimately leads to legal uncertainty. This is exacerbated by regulations that sometimes overlap or experience changes that are not followed by adequate clarification or adjustments to business actors.

IX. CONCLUSION

The conclusion of this study shows that although tax regulations, especially VAT on e-commerce, sector in Indonesia, has been clearly regulated in various laws and regulations, but in its implementation it still faces various challenges. Legal certainty in the imposition of VAT on e-commerce transactions is often disrupted by the lack of understanding of business actors, especially MSMEs, regarding their tax obligations. In addition, despite progress in regulation, the implementation of e-commerce tax is still considered less than optimal, especially related to cross-border transactions and entrepreneurs who are not yet registered as VAT Taxable Entrepreneurs. On the other hand, the government's efforts to simplify tax procedures, such as in the Minister of Finance Regulation No. 60/PMK.03/2022, are expected to provide administrative convenience, but further steps are still needed to ensure broader tax compliance in this sector. Therefore, stronger regulations, more intensive socialization, and a more effective supervision system are needed to encourage tax compliance and increase the contribution of the e-commerce sector to the Indonesian economy.

X. SUGGESTIONS ANDRECOMMENDATION

Based on the results of this study, it is recommended to the government Strengthening e-commerce tax regulations with a more adaptive and inclusive approach, especially to support MSMEs and small businesses to more easily fulfill their tax obligations. Socialization and education regarding tax obligations need to be increased, especially among digital business actors, to raise awareness of the importance of taxes for national development. Tax authorities must also strengthen technology-based monitoring systems, such as the use of block chain or automated reporting, to ensure compliance. In addition, it is important for Indonesia to strengthen international cooperation in cross-border e-commerce taxation. transactions. Thus, it is hoped that the e-commerce sector can grow more rapidly, make a significant contribution to the economy, and improve overall tax compliance.

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