

Legal Construction of E-Commerce Income Tax in Online Marketplace: Withholding Tax System Mechanism

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Abstract. *This legal research aims to answer several legal issues, namely the implications of the emptiness of income tax law with a withholding tax system for online marketplace-based e-commerce and the formulation of income tax legal construction with a withholding tax system for online marketplace-based e-commerce. This study uses normative legal research with an emphasis on conceptual approaches, theories, statutory regulations and the opinion of the author. The research results show that the implications of the vacuum of income tax laws with a withholding tax system for online marketplace-based e-commerce have resulted in suboptimal income tax revenues from online marketplace based e-commerce business activities. Business actors in the online marketplace do not receive legal protection in the form of convenience in terms of tax administration, which can have an impact on the payment of income tax from business activities in the online marketplace not being optimal in the future. Formulation of future regulations for withholding income tax on online marketplace-based e-commerce using an analogous legal construction method, namely regulating the withholding or collection of income tax as well as the collection of Value Added Tax (VAT) on e-commerce which prioritizes the role of marketplace providers as VAT collectors.*

Keywords: *E-commerce; Income; Marketplace; Online; Tax.*

1. Introduction

Tax revenue is widely recognized as the lifeblood of a country's income in the State Budget (hereinafter referred to as APBN). Based on data from the Central Statistics Agency in 2021, 2022, and 2023, the actual and planned revenue from the tax sector is as follows: IDR 1,547.84 trillion or 77.15%, IDR 1,924.93 trillion or 79.02%, and IDR 2,016.92 trillion or 82.55% of the total state revenue¹.

¹ Badan Pusat Statistik, 2023

Looking at this data, the role of tax revenue in the APBN over the past three years shows a significant increase. Tax revenue remains dominant compared to other types of state revenue, indicating that Indonesia relies on taxation for its economy, making the success of development closely tied to successful tax collection in Indonesia. Therefore, there is a need to explore broader and more intensive sources of tax revenue.

After the Covid-19 pandemic, information technology has rapidly developed and significantly influenced the world economy². In line with this technological development, especially in telecommunications, multimedia, and information technology, the organization and social relations of society can be transformed. One such change is the growth of trade through electronic transactions, commonly known as e-commerce. The utilization of information technology and electronic transactions is carried out with the aim of developing trade and the national economy to improve people's welfare.

E-commerce transactions are usually facilitated by companies that provide virtual trading spaces on specific websites or applications, known as online marketplaces such as Tokopedia, Blibli, Shopee, and other popular online marketplaces in Indonesia. According to Irnawati, e-commerce has several basic components different from conventional transactions³:

1. Product
2. Place where the product is marketed
3. Ordering method
4. Payment method
5. Delivery method
6. Customer service

Irnawati also points out that e-commerce transactions have different characteristics:

1. Limitless transactions
2. Anonymous transactions
3. Digital and non-digital products
4. Intangible goods

Transactions on these marketplaces are subject to taxation according to prevailing legislation. Businesses offering goods and services through marketplaces to consumers in Indonesia are obliged to comply with Indonesian tax regulations as they are considered to have a physical presence and conduct business activities permanently in Indonesia. Circular Letter of the Director

² M. Saied and A. Syafii, "Perancangan dan Implementasi Sistem Absensi Berbasis Teknologi Terkini Untuk Meningkatkan Efisiensi Pengelolaan Kehadiran Karyawan dalam Perusahaan," *J. Tek. Indones.*, vol. 2, no. 3, pp. 87–92, 2023.

³ W. H. F. PH and M. I. P. Nasution, "Use Of Information Technology To Increase Sales In Mandepo Coffee MSMEs," *J. Ilm. Ekon. Dan Manaj.*, vol. 2, no. 1, pp. 1–9, 2024.

General of Taxes Number 62 of 2013 mentions four types of online transactions included in tax calculations:

1. Online Marketplace
2. Classified Ads
3. Daily Deals
4. Online Retail

Tax collection for e-commerce businesses on online marketplaces can be done in two ways: 1. Value Added Tax (VAT) Collection and 2. Income Tax (PPH) Collection, resulting from the trade transactions of products offered by e-commerce businesses to their consumers⁴. Achmad Dwi Afriyadi in a news article on July 24, 2023, quoting a statement from Suryo Utomo (Director General of Taxes) writes, "regarding the plan to appoint e-commerce platforms to be domestic tax collectors, discussions are ongoing about the possibility of regulation and its implementation". The regulation of income tax collection on e-commerce transactions based on online marketplaces in Indonesia cannot be implemented because the legal basis for such collection has not been established.

The collection of income tax from e-commerce business players through online marketplace service providers involves a withholding tax system mechanism. This means that the income can be directly taxed when it is paid⁵. Marketplace service providers need to be designated as withholding agents, so they will play a role as withholding agents under Article 22 and e-commerce business players as taxpayers subject to withholding. The state gains additional tax revenue more effectively from this sector, and businesses benefit from simplified tax administration and calculation, reducing disputes between tax officials and business entities". Research on the legal construction of income tax for e-commerce based on online marketplaces with a withholding tax system is still relatively limited. Some relevant studies to this research are as follows:

Juridical Analysis of Tax Due Reports on E-Commerce Transactions to Realize Legal Certainty⁶. This research discusses the legal regulations on taxes due for e-commerce transactions in Indonesia. However, it does not provide regulations/mechanisms for withholding and/or collecting Income Tax (PPH) and Value Added Tax (PPN).

Taxation of Cross-Border Electronic Commerce (Unilateral Measures Vs Global Consensus)⁷. This study presents taxation on e-commerce from the perspective

⁴ I. K. Beny and M. L. Dewi, "Implementasi Kebijakan Pemungutan Pajak Atas Transaksi Perdagangan Melalui E-Commerce Di Indonesia," *J. Locus Delicti*, vol. 2, no. 2, pp. 60–72, 2021.

⁵ L. Scarcella, "E-commerce and effective VAT/GST enforcement: Can online platforms play a valuable role?," *Comput. law Secur. Rev.*, vol. 36, p. 105371, 2020.

⁶ K. Wibowo, B. Santoso, and B. E. K. O. TURISNO, "Balanced Legal Protection For Parties To Electronic Business Transactions," *Seybold Rep.*, vol. 18, no. 7, 2020.

⁷ S. Abendin and P. Duan, "Global E-commerce talks at the WTO: Positions on selected issues of the United States, European Union, China, and Japan," *World Trade Rev.*, vol. 20, no. 5, pp. 707–724, 2021.

of international taxation. It lacks a conceptual analysis of the imposition of taxes on e-commerce transactions on marketplaces. Subsequent research is conducted by E. Elfanso and L. Monica discussing "Analysis of the Impact of E-commerce Transactions on Value Added Tax Revenue"⁸. This research has mapped regulations governing the taxation of e-commerce and its impact on Value Added Tax revenue in Indonesia. However, it does not provide a concept for regulating taxes on transactions conducted by e-commerce businesses in Indonesia.

From these three previous studies, in-depth research on the legal construction and formulation of regulations on Income Tax (PPh) with a withholding tax system for e-commerce based on online marketplaces has not been conducted. Therefore, the novelty of this research lies in filling the legal gaps through legal construction to provide legal protection for e-commerce businesses based on online marketplaces. Previous research has not provided comprehensive regulations regarding withholding or collecting Income Tax (PPh) at the online marketplace level. Some studies only provide conceptual overviews without conducting an in-depth analysis of the legal construction and formulation of Income Tax (PPh) regulations with a withholding tax system that can be applied. The study focuses more on the impact on Value Added Tax revenue than providing a specific concept for regulating taxes for e-commerce business players. With these gaps, this research will focus on the legal construction of income tax for e-commerce based on online marketplaces with a withholding tax system to make a significant contribution to tax policies in Indonesia.

In contrast to previous studies, the novelty of this research is to analyze how the legal construction governing e-commerce income tax in online marketplaces is rarely studied. The collection of Income Tax (PPh) for e-commerce transactions is regulated in Minister of Finance Regulation Number 59/PMK.03/2022 concerning Procedures for Registration and Removal of Taxpayer Identification Numbers (NPWP), Confirmation and Revocation of Value Added Taxable Entrepreneur Status, and Withholding and/or Collection, Submission, and Reporting of Taxes for Government Agencies (hereinafter referred to as PMK 59 IP). However, this regulation is limited to government agency spending on certain e-commerce platforms using state budgets, regional budgets, and village budgets, and the concept of withholding Income Tax (PPh) needs to be expanded to other widely used online marketplaces by the general public. This research aims to address several legal issues, namely: 1) the implications of the legal vacuum of Income Tax (PPh) with a withholding tax system for e-commerce based on online marketplaces and 2) the formulation of the legal construction of Income Tax (PPh) with a withholding tax system for e-commerce based on online marketplaces.

⁸ E. Elfanso and L. Monica, "Analisis dampak transaksi E-Commerce terhadap penerimaan pajak pertambahan nilai," *Own. Ris. dan J. Akunt.*, vol. 7, no. 1, pp. 841–850, 2023.

2. Research Methods

Normative legal research is one type of legal research methodology that bases its analysis on applicable laws and regulations that are relevant to the legal issues that are the focus of research⁹. This research focuses on filling legal gaps through legal construction to provide protection for e-commerce business actors based on online marketplaces. One of the orientations of normative legal research is an effort to fill legal gaps as part of legal problems based on laws and regulations. Primary legal materials used in this research include: the 1945 Constitution of the Republic of Indonesia, the Job Creation Law, the ITE Law, and its implementing regulations in the form of Government Regulations and Minister of Finance Regulations. Secondary legal materials include: books, articles, as well as research results in both soft and hard copies related to copyright. Non-legal materials include legal dictionaries. So that the legal material becomes the subject of the research used. The approach used is a legislative approach and a conceptual approach. The technique of collecting legal/data materials uses inventory procedures and identification of legislation, as well as the classification and systematization of legal materials according to the research problem. According to Nurdewi, analysis activities consist of three streams of activities that occur simultaneously, namely data reduction, data presentation, and conclusion drawing/verification. Occurring simultaneously means that data reduction, data presentation, and conclusion drawing/verification as something that is intertwined is a cyclical process and interaction before, during, and after data collection in a parallel form that builds general insight called analysis.

3. Results and Discussion

3.1. Implications of Income Tax Legal Vacuum on E-Commerce Based on Online Marketplaces with Withholding Tax System

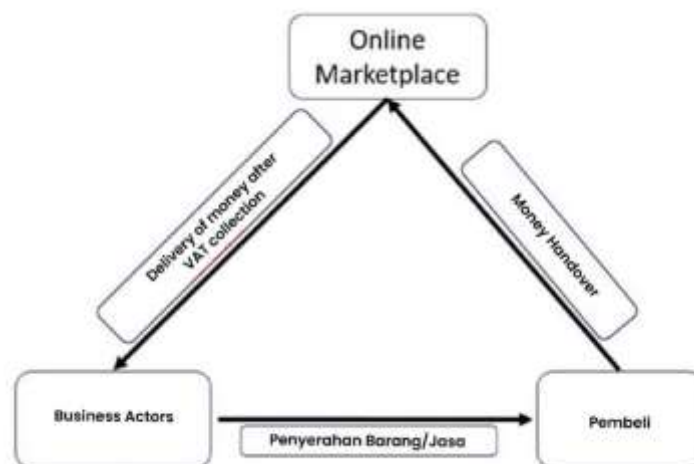
Tax is an achievement for the government expressed in general norms that can be enforced without any counter performance used to finance government spending¹⁰. According to Article 4 of Law Number 7 of 1983 concerning Income Tax jo. Law Number 6 of 2023 concerning the Determination of Government Regulations Replacing Law Number 2 of 2022 concerning Job Creation Becoming Law (hereinafter referred to as the Income Tax Law), income is "any additional economic capability received or obtained by the taxpayer, whether from Indonesia or abroad, which can be used for consumption or to increase the wealth of the respective taxpayer"¹¹. Thus, income tax, according to the author,

⁹ K. Benuf and M. Azhar, "Metodologi penelitian hukum sebagai instrumen mengurai permasalahan hukum kontemporer," *Gema Keadilan*, vol. 7, no. 1, pp. 20–33, 2020.

¹⁰ K. Sagita, "Analysis of Tax Collection on Revenue from Tax Arrears (Empirical Study at KPP Pratama Tampan)," *Interconnect. An Econ. Perspect. Horiz.*, vol. 1, no. 3, pp. 143–162, 2023.

¹¹ N. L. P. Suastini, I. W. Cika, I. P. G. Sukaatmadja, and I. W. Suwena, "Collecting Incoming Tax Through Self Assessment System: Ideology and Prosperity," *Int. J. Multicult. Multireligious Underst.*, vol. 9, no. 11, pp. 315–321, 2022.

is a tax imposed on corporate entities or individuals with the object of imposition being mandatory and enforceable income based on applicable regulations. In e-commerce transactions, both corporate and individual traders utilizing specific online marketplaces will be subject to income tax if they generate income from these activities. The imposition of income tax is currently done individually by entities or individuals involved in transactions, and there is no regulation on the withholding of income tax by online marketplace providers. When viewed in the context of taxation, the development of e-commerce transactions based on online marketplaces with a withholding tax system creates two potential taxes: 1) potential related to indirect taxes, namely Value Added Tax (VAT), and 2) potential related to direct taxes, namely Income Tax (PPh). The collection of VAT by online marketplace providers for e-commerce transactions has been regulated in PMK 48 PMSE, but the regulation has not targeted the collection of Income Tax (PPh). To facilitate understanding, the transaction scheme can be clarified with the following diagram:



From the above diagram, it is evident that the online marketplace will collect VAT on each transaction, but the payment of Income Tax (PPh) for these transactions is still done independently by the business entities, as regulated in Circular Letter of the Director General of Taxation Number SE-62/PJ/2013 concerning the clarification of tax provisions on e-commerce transactions.

This essentially confirms that there will be no new tax regulations for e-commerce transactions, and the imposition of Income Tax refers to the same principles as traditional transactions, either through non-final income tax calculation with the tariff of Article 17 of the Income Tax Law or final income tax calculation based on a specific gross turnover according to Government Regulation Number 23 of 2018, which regulates tax imposition for micro, small, and medium-sized enterprises with a gross turnover not exceeding Rp4.8 billion per year at a rate of 0.5% of the gross turnover. Income Tax is one of the taxes

whose management authority lies with the central government¹². The legal findings as an orientation to resolve the legal vacuum issues regarding the regulation of Income Tax on E-Commerce Based on Online Marketplaces with Withholding Tax System have significant implications on various aspects.

The legal vacuum in the regulation of Income Tax for e-commerce based on online marketplaces creates legal uncertainty, especially regarding the obligation of withholding or collecting taxes. Without clear guidelines, e-commerce businesses may face difficulties in understanding and fulfilling their tax obligations. This can have a negative impact on tax revenue and create inequality between conventional businesses and e-commerce.

The fact shows that the growth of e-commerce based on online marketplaces is rapidly increasing, but the supporting tax regulations are not keeping pace with this development. There is a gap between conventional methods and tax payment methods in e-commerce, such as the withholding tax system. This fact highlights the need for regulatory updates to align with the current dynamics of e-commerce.

From the perspective of tax theory, the legal vacuum of Income Tax in e-commerce can be understood as a failure to accommodate the evolution of new business models. Tax theories involving principles of fairness, utility, and administrative convenience demand regulations that align with the unique characteristics of e-commerce¹³. Therefore, this theory supports the need for a more adaptive and responsive legal construction to current business trends.

According to e-commerce business entities, the legal vacuum in Income Tax may hinder their business development¹⁴. They desire clear rules and administrative ease to ensure tax compliance and operational smoothness. Meanwhile, for conventional society, this legal vacuum may be perceived as inequality in meeting tax obligations.

In the author's opinion, the legal vacuum in Income Tax for e-commerce indicates the need for comprehensive tax reform to accommodate digital transformation. This reform should include the determination of the tax base, mechanisms for withholding or collecting taxes, and improvements in administrative ease. Thus, the resulting regulations can provide certainty and fairness for all parties involved.

The absence of regulations regarding Income Tax (PPH) in the Income Tax Law and its derivatives essentially implies a legal vacuum concerning Income Tax with a withholding tax system for e-commerce based on online marketplaces. Legal

¹² C. Cao, X. Li, and C. Xia, "The complicit role of local government authorities in corporate bribery: Evidence from a tax collection reform in China," *China Econ. Rev.*, vol. 65, p. 101578, 2021.

¹³ J. Chen, Y. Lan, and Y. Chang, "Consumer behaviour in cross-border e-commerce: Systematic literature review and future research agenda," *Int. J. Consum. Stud.*, vol. 47, no. 6, pp. 2609–2669, 2023.

¹⁴ D. S. Q. Hamza Quddus et al., "E-Commerce Tax Compliance In Pakistan," *J. Posit. Sch. Psychol.*, vol. 6, no. 10, pp. 4292–4298, 2022.

findings, views "legal findings" as a phenomenon where there is a legal act or event that has not been specifically regulated in positive law¹⁵. The lack of regulation on the collection of Income Tax for certain business processes that have developed with the technological advancements in Indonesia requires legal findings to address this legal vacuum. In line with this opinion, Satjipto Rahardjo suggests that legal vacuum results from the delayed positive law in keeping up with the dynamism of civilization that affects legal development¹⁶. The highly dynamic nature of civilization development renders positive law incapable of catching up with these advancements. A crucial factor in filling legal vacuums is prioritizing logic and legal reasoning in legal findings.

A different viewpoint is presented by Peter Mahmud Marzuki, who states that the term "legal vacuum" is an inappropriate term¹⁷. The correct term for such a condition, according to Marzuki, is "rule vacuum" because the legal vacuum fundamentally represents the absence of positive legal regulations governing various elements related to legal events. Despite the differing understandings among Sudikno Mertokusumo, Satjipto Rahardjo, and Peter Mahmud Marzuki, all three experts fundamentally agree that legal findings play a crucial role in filling legal vacuums. When related to the legal vacuum of Income Tax collection for e-commerce transactions based on online marketplaces with a withholding tax system, legal findings emerge as a fitting solution to boost Income Tax revenue exponentially from the e-commerce sector. This is essential considering that transactions in the Indonesian e-commerce sector are estimated to reach US\$137.5 billion by 2025¹⁸. The tax potential from such transactions must be mitigated by the government through the issuance of legal regulations.

The legal vacuum in the regulation of Income Tax for e-commerce transactions based on online marketplaces with a withholding tax system can impact several aspects, including: firstly, the aspect of legal certainty is disturbed because e-commerce businesses lack clear guidelines regarding the obligation to withhold and pay Income Tax. This condition can create uncertainty among business entities, leading to an increased potential for legal risks and tax disputes. Income Tax for e-commerce transactions tends to be ambiguous and requires more stringent regulations to establish a clear legal foundation.

Based on the analysis above, it can be concluded that the legal vacuum in the regulation of Income Tax for e-commerce transactions based on online marketplaces with a withholding tax system needs to be addressed promptly. The necessity for comprehensive and specific regulations regarding the obligation to withhold and pay Income Tax can create legal certainty, protect the

¹⁵ I. Hapsari and A. P. Putera, "LEGAL PROTECTION FOR BORN BABIES FROM THE ECTOLIFE PROGRAM," *JILPR J. Indones. Law Policy Rev.*, vol. 4, no. 3, pp. 196–206, 2023.

¹⁶ W. Prayitno, "Synthesis of Indonesian health law progressivism: medical cases paradigmatic therapy in judicial process," *South Florida J. Dev.*, vol. 3, no. 3, pp. 3817–3859, 2022.

¹⁷ M. Marzuki, *Penelitian Hukum: Edisi Revisi*. Prenada Media, 2017.

¹⁸ B. A. Kusumo and R. I. Rosyadhi, "Consumer Legal Protection in Online Trade Transactions in Indonesia," *Issue 5 Int'l J. Mgmt. Human.*, vol. 5, p. 21, 2022.

rights and obligations of business entities, and enhance tax revenue effectively and efficiently.

3.2. Ius Constituendum of Legal Construction of Income Tax with Withholding Tax System for E-Commerce Based on Marketplace

Legal findings, as one orientation to address issues related to the legal vacuum in the regulation of Income Tax (PPH) with a Withholding Tax System for e-commerce transactions based on online marketplaces, are crucial. This is important to ensure that business entities have simplified tax administration rights and minimize the risk of administrative sanctions due to calculation errors, delayed payments, and tax reporting.

Legal findings, as an orientation to address the legal vacuum issues in the regulation of Income Tax (PPH) with a Withholding Tax System for E-Commerce Based on Marketplace, become highly significant. Protection rights for business entities in this context need to be guaranteed, considering the complexity of transactions and e-commerce business activities. Legal vacuums can create legal uncertainty, and therefore, efforts are needed to overcome such vacuums. Protection rights involve profound considerations regarding legal protection for e-commerce business entities, including tax administration aspects. In this regard, protection rights encompass administrative convenience, clarity in tax procedures, and legal certainty for e-commerce businesses based on marketplaces. These efforts can help create a conducive business environment and provide incentives for the growth of the e-commerce sector. If legal vacuums are not handled properly, they can become obstacles to the development of e-commerce¹⁹. Therefore, there is a need for regulatory updates or rules that more specifically accommodate the needs of e-commerce. These updates must take into account technological advancements and current business trends, so the resulting regulations can offer relevant and effective solutions.

Analogical methods applied to the legal vacuum of Income Tax (PPH) in e-commerce can be performed by detailing analogies with the regulation of Income Tax Article 22 withholding for government spending on specific online marketplaces, as stipulated in PMK 59/PMK.03/2021. This analogy serves as a starting point for formulating the withholding or collection mechanisms of Income Tax that align with the needs and characteristics of e-commerce based on marketplaces. Income Tax Article 22 is a tax imposed on specific transactions of goods and services, both by businesses and individuals. The mechanism for withholding Income Tax Article 22 is generally carried out by the paying party to the receiving party. Income Tax Article 22 generally does not provide concessions or special treatment for Micro, Small, and Medium Enterprises (MSMEs). Nevertheless, the government can enforce specific policies to offer incentives or

¹⁹ A. Asyifah, A. Syafi'i, H. Hanipah, and S. Ispiyani, "PENGEMBANGAN APLIKASI E-COMMERCE UNTUK PENINGKATAN PENJUALAN ONLINE," *Action Res. Lit.*, vol. 7, no. 1, pp. 70–75, 2023.

special treatment in the withholding of Income Tax Article 22 for transactions involving MSMEs to promote their development and competitiveness in Indonesia. In addition to MSMEs, non-MSME taxpayers are still subject to the provisions of Income Tax Article 22 according to the type of transaction and applicable regulations.

Based on this analysis, it is found that there is no legal certainty regarding e-commerce income tax in the online marketplace. So that it still refers to Income Tax (PPh) regulated in PMK 48 PMSE. The weakness in this research is the limitation of research sources so that it is hoped that in the future regulations can be formulated regarding the legal construction of Income Tax with a Tax Withholding System for Marketplace-Based E-Commerce by defining clearly and specifically the procedures for withholding or collecting Income Tax. This formulation needs to consider technical aspects and principles of tax justice to create an effective system and provide legal certainty.

4. Conclusion

Based on the research results, it is found that the legal construction of e-commerce income tax in the online marketplace shows the existence of legal errors. Related to Income Tax (PPh) is regulated in PMK 48 PMSE, but tax collection is still carried out independently by the business entity. The imposition of Income Tax refers to the same principle as traditional transactions, either through the calculation of non-final Income Tax at the rate of Income Tax Article 17 of the law or the calculation of final income tax based on certain gross turnover in accordance with Government Regulation Number 23 of 2018 which regulates the imposition of taxes for micro, small and medium enterprises. Legal findings become an important orientation in addressing this legal vacuum, with the need for comprehensive tax reform to accommodate digital transformation and create a fair and effective system. More specific regulations regarding the obligation to withhold and pay income tax are needed to create legal certainty and increase tax revenue efficiently. The formulation of an appropriate legal construction needs to consider the principles of tax justice as well as the unique characteristics of marketplace-based e-commerce.

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