

## Advances in Taxation Research

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# E-Commerce Tax Implementation: A Study on South Korean Product Online Shop Business



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KEYWORDS	ABSTRACT
<p><b>Keywords:</b> E-Commerce; E-Commerce Tax; Tax Knowledge; Import Duty Mask; Online Shop.</p> <p><b>Conflict of Interest Statement:</b> The author(s) declares that the research was conducted without any commercial or financial relationships that could be construed as a potential conflict of interest.</p> <p>Copyright © 2023 ATR. All rights reserved.</p>	<p><b>Purpose:</b> This study examines the understanding of e-commerce taxation among Indonesian entrepreneurs selling South Korean products online. The growing demand for South Korean goods has driven entrepreneurs to use e-commerce platforms to efficiently reach out to physical interactions.</p> <p><b>Research Design and Methodology:</b> This research adopted a qualitative descriptive approach. Primary data were collected through Google Forms and virtual interviews with a sample of online store owners. This method allowed a deeper understanding of the participants' perspectives on e-commerce tax issues.</p> <p><b>Findings and Discussion:</b> The study found that while some online shop owners are familiar with e-commerce tax regulations, others remain unaware due to a lack of socialization from tax authorities. The absence of clear communication about tax obligations creates a knowledge gap, leading to inconsistent compliance among business owners.</p> <p><b>Implications:</b> This research emphasizes the need for better tax education and socialization to improve compliance and support the growth of e-commerce in Indonesia. The findings suggest that tax authorities should focus on targeted outreach programs to ensure online store owners are well-informed about their tax obligations. This study contributes valuable insights for policymakers to enhance regulatory frameworks for e-commerce taxation.</p>

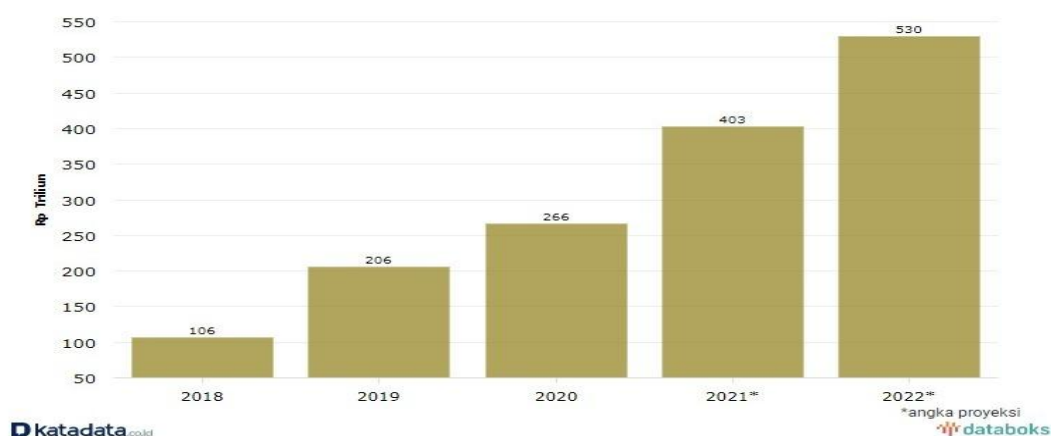
## Introduction

Indonesia and South Korea have maintained strong bilateral relations for over 42 years, with South Korea being one of the first countries to recognize and support Indonesia's independence. These ties have been reinforced through robust trade and economic cooperation, which has been a key feature of their relationship since the early period of Indonesia's New Order in 1966. Over time, South Korea has also gained immense popularity among Indonesians due to its cultural exports, including entertainment, fashion, and the arts, making it a leading country in the creative industries. This growing cultural influence has increased Indonesian consumers' demand for South Korean products. However, when importing goods from South Korea, the Indonesian government imposes import duties as mandated by Law of the Republic of Indonesia (UU) Number 17 of 2006. In response to the rising demand, Indonesian businesses have leveraged e-commerce as a strategic tool to market and distribute Korean products online. E-commerce enables seamless transactions without physical interactions between buyers and sellers, offering a convenient and time-efficient way for consumers to access international products. Additionally, it provides Indonesian resellers with an alternative method of acquiring Korean goods without traveling abroad. Given the increasing integration of digital

trade within Indonesia's retail landscape, this study aims to analyze e-commerce tax compliance among online store owners selling Korean products.

The Indonesian government has introduced several tax regulations on e-commerce transactions to ensure fair taxation, including Circular Letter of the Directorate General of Taxes Number SE/62/PJ/2013 and Circular Letter SE-06/PJ/2015. These regulations mandate that e-commerce transactions be taxed at the same rate as conventional transactions, including Income Tax (PPh) and Value Added Tax (PPN). Furthermore, all e-commerce platforms must obtain a Taxpayer Identification Number (NPWP) and register as Taxable Entrepreneurs (PKP), even if they qualify as small businesses. The regulations outline tax obligations for e-commerce business models, including online marketplaces, classified ads, daily deals, and online retail. Despite the increasing prevalence of e-commerce, many traditional businesses have experienced revenue declines, while e-commerce taxation remains inconsistently enforced. A significant portion of e-commerce businesses in Indonesia consists of small and medium enterprises (SMEs), some of which have obtained NPWP registration while others remain unregistered. This discrepancy challenges the Directorate General of Taxes to ensure tax compliance and equitable taxation across the digital economy. The incomplete enforcement of e-commerce tax policies has also contributed to gaps in tax revenue collection, further emphasizing the need for improved regulatory measures. As online retail expands, addressing these taxation challenges is crucial for maintaining a balanced and competitive business environment in Indonesia.

The data in the graph evidence the growth of e-commerce transactions in Indonesia over the past five years.



**Figure 1. Development of E-Commerce Transactions in Indonesia (2018-2022)**

The volume of e-commerce transactions in Indonesia has experienced significant growth, reaching a peak of IDR 403 trillion in 2021, with projections indicating further expansion to IDR 530 trillion by 2022. However, the government has not yet received the expected tax revenue from these transactions, raising concerns about whether online business owners fully understand their tax obligations. In principle, the tax treatment for online businesses is equivalent to that of companies with physical stores, particularly concerning income tax (PPh). The primary distinction lies in the operational structure—while traditional businesses maintain physical storefronts, online businesses operate through web domains or digital platforms. Despite these differences, their fundamental tax liabilities remain the same. This situation highlights the need for greater awareness and enforcement of e-commerce tax regulations to ensure compliance and optimize tax revenue collection in the digital economy.

Several previous researchers have examined the implementation of e-commerce taxation across different countries, highlighting key strategies and challenges. South Korea, for instance, introduced a mandatory electronic tax invoice system for value-added tax (VAT) in 2011, achieving a 99.9% adoption rate by 2013, significantly improving tax compliance through enhanced transaction transparency (Lee, 2016). Comparative studies indicate that countries such as South Korea, the

European Union, and Japan have established specialized platforms or regulatory bodies to oversee e-commerce tax collection, such as the Korea Fair Trade Commission (KFTC) in South Korea (Basuki & Ramadhan, 2021). Additionally, implementing e-commerce systems has been found to reduce operational costs and improve information distribution to consumers, ultimately benefiting businesses (Maulana & Susilo, 2015). These findings underscore the necessity of effective e-commerce tax policies and well-structured implementation strategies to enhance tax compliance and business efficiency. Given the rapid growth of digital commerce, further research is needed to explore how Indonesia can refine its taxation framework to regulate better online businesses selling South Korean products while ensuring equitable enforcement. Despite the extensive research on e-commerce taxation, significant gaps remain in both empirical and theoretical aspects, particularly concerning implementing tax policies in Indonesia's online retail sector. Prior studies have extensively documented the success of countries like South Korea in adopting electronic tax invoicing and enforcing VAT compliance (Lee, 2016). While existing research highlights the importance of government-led regulatory bodies in managing e-commerce taxation, such as the Korea Fair Trade Commission (KFTC) (Ramadhan & Basuki, 2021), Indonesia lacks a centralized authority solely dedicated to ensuring tax compliance in the digital marketplace. This structural gap raises questions about Indonesia's current regulatory approach's effectiveness and ability to achieve the same level of compliance observed in other economies. While previous studies have recognized the potential of e-commerce systems in reducing business costs and improving operational efficiency (Maulana et al., 2015), limited research explores the direct relationship between e-commerce tax policies and seller compliance, particularly among online businesses selling South Korean products. There is a need for empirical studies examining the awareness and responsiveness of these sellers to existing tax regulations. Furthermore, theoretical discussions on tax compliance in the digital economy often focus on large corporations rather than small and medium-sized enterprises (SMEs), which dominate Indonesia's e-commerce sector. Addressing these gaps will provide a more comprehensive understanding of the challenges in implementing e-commerce taxation and contribute to developing more effective tax enforcement strategies.

This study presents a novel contribution by shifting the focus from general e-commerce taxation discussions to a more specific analysis of tax compliance among online store owners selling South Korean products in Indonesia. Unlike previous research, which primarily examined e-commerce tax policies at a macro level, this study delves into the awareness and understanding of e-commerce tax obligations, particularly import duties, among small and medium-sized enterprises (SMEs) operating in this niche market. The rising popularity of South Korean products in Indonesia, primarily driven by the global spread of Korean culture, has created a unique business landscape where entrepreneurs capitalize on this demand through digital commerce. However, despite the significant volume of transactions, there remains a lack of empirical research on whether these businesses comply with Indonesia's e-commerce taxation policies and their level of understanding regarding import duties. Given the gaps identified in previous studies—such as the absence of a dedicated tax enforcement framework for e-commerce sellers and limited research on SMEs' tax compliance—this study aims to comprehensively analyze how these business owners perceive and adhere to existing tax regulations. Doing so offers valuable insights for policymakers to refine tax enforcement mechanisms and develop targeted strategies to enhance tax compliance among online sellers of imported goods, mainly from South Korea.

## Literature Review

Taxation is a mandatory contribution imposed on individuals and businesses by the government under statutory regulations without direct compensation, aligning with Dew (2021), who emphasizes its role as a financial obligation supporting national governance and development. The tax collection process is legally mandated to ensure compliance and equitable fiscal responsibility distribution (Alm, 2019b). Beyond revenue collection, taxation functions as a regulatory instrument shaping economic and social policies (Septiani, 2023), financing public expenditures, and influencing economic behavior. It supports infrastructure, education, and healthcare, reinforcing sustainable development (Wijaya et al., 2022). As a fiscal policy instrument, income tax applies to earnings such as salaries, wages, and

honoraria (Christian et al., 2019), with obligations based on fiscal years and the Final Income Tax mechanism regulating specific earnings (Sundah et al., 2020). Prabantari & Ardiyanto (2017) highlight that this tax applies to deposits, securities, and real estate transactions, ensuring revenue optimization (Sinta et al., 2022). Indonesia's tax collection system comprises the Official Assessment, Self-Assessment, and Withholding Systems. The Official Assessment System places tax determination authority on the government, commonly used for regional taxes like Land and Building Tax (Nugroho, 2011). The Self-Assessment System, introduced in 1983, requires taxpayers to calculate, report, and pay taxes independently (Alm, 2019a), while the Withholding System shifts responsibility to third parties such as employers (Hermanto, 2020). Taxpayer classification in Indonesia differentiates domestic and foreign taxpayers based on residency and income sources, requiring domestic taxpayers to report global income. In contrast, foreign taxpayers are taxed only on Indonesian-sourced income (Mahdi & Ardiati, 2017). Corporate entities incorporated in Indonesia are considered domestic taxpayers, and undistributed estates from deceased taxpayers retain tax obligations (Ayunda et al., 2015). E-commerce has revolutionized transactions by eliminating physical interactions, significantly influencing consumer behavior and business operations. Brand image and pricing strategies affect purchasing decisions (Prasetio & Angelina, 2023), while SMEs face technological and regulatory constraints in digital adoption (Kareem et al., 2018). Usability and personalized strategies drive engagement (Rosa et al., 2024; Sari et al., 2023). Indonesia introduced e-commerce tax policies to regulate digital transactions to ensure compliance and prevent tax evasion (Ningsih et al., 2019). However, a lack of tax knowledge affects compliance (Wujarso & Napitupulu, 2020), necessitating educational outreach (Yoganingsih & Husadha, 2021). Marketplace platforms must enforce tax obligations among sellers to ensure fairness (Leonardo, 2020). The Ministry of Finance enacted PMK.010/2018 in April 2019, requiring platform providers to register as Taxable Entrepreneurs (PKP), ensuring VAT compliance (Law No. 16 of 2009). MSMEs play a vital role in the economy but often lack tax awareness. With 80% of Indonesia's revenue from taxes, compliance is essential for national development. Online platforms must collect and report VAT at 10%, while luxury goods taxation adheres to prevailing laws, ensuring a fair digital economy. E-commerce has also driven South Korean product imports, creating opportunities for local and foreign entrepreneurs (Rachmat et al., 2023). Despite regulations (Yuliani et al., 2023), tax compliance remains challenging due to knowledge gaps among SMEs (Indrawan & Binekas, 2018). Import duties regulate trade, generate revenue, and protect local industries, governed by DJBC under laws such as KEP-07/BC/2003 and Ministerial Decree No. 453/KMK.04/2002. Indonesia imposes duties unless exemptions apply (Law No. 17 of 2006). Trade protection policies, including anti-dumping measures, counteract unfair practices, particularly in disputes with the European Union over biodiesel imports (Wibawa & Yasa, 2019). Balancing compliance with market openness remains a policy challenge as international trade expands.

## Research Design and Methodology

This study employs a qualitative research approach to analyze phenomena within their context using descriptive language. A phenomenological approach is integrated, focusing on participants' subjective experiences to explore their perceptions and engagement with the studied phenomenon. Various scientific methods enhance the depth of analysis. Conducted virtually through chat and Google Forms for efficiency, the study spans two months (October-December 2022) and examines Kpopcollection\_celebes, an online store in Palu, Indonesia. Qualitative data is gathered through interviews, document analysis, and focus group discussions, capturing quality, emotions, and contextual conditions. Primary data is collected directly from respondents via Google Forms, questionnaires, panels, and interviews. In-depth interviews with pre-selected informants are employed, prioritizing data quality over quantity while maintaining a naturalistic approach. Informants provide insights into the research context, selected based on their relevance to the study, with a snowball sampling method identifying additional participants. Data analysis involves three key steps: data reduction simplifies interview data for meaningful insights, data presentation structures findings using summaries, charts, or tables, and conclusion drawing answers research questions and categorizes findings to ensure structured outcomes.

## Findings and Discussion

### Findings

#### *Online Shop Owners' General Understanding of Taxation*

The findings indicate that online shop owners have a basic understanding of taxation, primarily acquired through information available on the Internet and occasional interactions with local tax offices. This general knowledge enables them to recognize taxation as a mandatory financial obligation imposed by the government, which they must comply with as business operators. However, despite their awareness of the necessity of taxation, their understanding remains superficial, limited to general concepts rather than detailed tax regulations applicable to their businesses. Many online shop owners do not actively seek formal tax guidance, relying instead on self-acquired knowledge that may not always be accurate or sufficient. This lack of comprehensive understanding affects their ability to fully comply with tax regulations, making them susceptible to misinterpretations or unintentional non-compliance.

#### *Implementation of Taxation on E-Commerce Transactions*

The study reveals a disparity in knowledge regarding implementing taxation on e-commerce transactions among online shop owners. Some business owners know e-commerce tax policies and understand that online sales generate taxable income. However, many respondents remain familiar with these regulations, particularly concerning the tax obligations applicable to e-commerce businesses. This lack of awareness is especially prevalent among small online shop owners without formal business registration. The findings suggest that tax authorities have not effectively disseminated information on e-commerce taxation, leading to inconsistent compliance levels across different online sellers. This knowledge gap creates uncertainty, where some business owners unknowingly fail to meet tax obligations while others may overpay due to misunderstandings of their responsibilities. Strengthening the dissemination of information and improving accessibility to taxation resources for small and medium-sized enterprises (SMEs) engaged in e-commerce is crucial in addressing this issue.

#### *Online Shop Owners' Reactions to E-Commerce Taxation*

The findings show mixed reactions from online shop owners regarding enforcing e-commerce taxation. While some entrepreneurs acknowledge the necessity of paying taxes, they express concerns about the financial burden these obligations impose. A common sentiment among respondents is that taxation should be proportional to business size and revenue, as many small online stores struggle to generate consistent profits. Some business owners express dissatisfaction, stating that e-commerce tax regulations are unclear and rigid, making it difficult for smaller enterprises to comply. Others, however, report having no prior knowledge of the taxation requirements, attributing their lack of awareness to insufficient socialization efforts by tax authorities. This indicates that while some sellers are willing to comply, inadequate tax education programs create uncertainty and resistance toward taxation. Furthermore, some respondents fear increased taxation may lead to higher product prices, reducing competitiveness in the online marketplace.

#### *Compliance with E-Commerce Tax Payments*

The study finds that online shop owners' compliance with e-commerce tax payments varies. While some sellers have fulfilled their tax obligations, others have not due to a lack of awareness or misunderstanding of tax policies. Many respondents who fail to comply do not intentionally evade taxes but struggle with limited access to taxation guidelines and confusing administrative procedures. Respondents who have paid taxes state that they did so to avoid legal issues and to maintain a legitimate business status. However, others express concerns that their profits are too minimal to meet taxation requirements, making it challenging to comply without financial strain. The inconsistency in tax compliance highlights the need for better tax outreach initiatives, mainly targeted toward small online businesses. Without clear and accessible guidance, many online shop owners may unintentionally neglect tax obligations, resulting in lower tax compliance rates.



#### *Ownership of Taxpayer Identification Number (NPWP) for E-Commerce*

Findings indicate that not all online shop owners possess an NPWP (Taxpayer Identification Number) specifically for e-commerce activities. While some entrepreneurs have registered for an NPWP designated for business taxation, others continue to operate using a personal NPWP, which does not fully align with their commercial activities. This discrepancy suggests that some business owners are unaware that they need a separate NPWP for their e-commerce operations. Additionally, some respondents stated that they avoid registering for an NPWP for their business due to concerns about the financial impact of tax obligations. The findings further highlight inconsistencies in tax registration practices, where some sellers comply fully while others remain partially or entirely unregistered. Strengthening enforcement and simplifying the registration process for online businesses may encourage more entrepreneurs to register under the appropriate tax category.

#### *Research Findings on Import Duties for Goods*

Unlike concerns surrounding e-commerce taxation, the study finds that import duties on South Korean products do not pose significant obstacles for online shop owners. Respondents indicate that the import tariff structure is transparent and predictable, allowing them to calculate costs and adjust pricing accordingly. Unlike the complexity of e-commerce taxation, import duties are better understood due to their long-standing implementation and formalized procedures. However, some respondents note that cumulative taxation costs, including import duties and e-commerce taxes, place a substantial financial burden on online retailers. Despite this, respondents report fewer difficulties navigating import tariffs than e-commerce tax compliance.

#### *Online Business Owners' Recommendations on E-Commerce Taxation Policies*

The study finds that many online business owners advocate revising e-commerce tax policies, citing high financial burdens as a significant concern. Some respondents argue that e-commerce taxation should be removed or reduced, considering that import duties on goods are already significantly high. They emphasize that profits from sales are allocated mainly to tax and customs payments, making it difficult for small businesses to remain profitable. Others suggest that tax policies should be adjusted based on business size and revenue, ensuring smaller enterprises are not disproportionately affected. A key recommendation from online sellers is that tax authorities should improve tax education and socialization efforts to ensure business owners fully understand their obligations. Many respondents state that they were never adequately informed about their e-commerce tax duties, leading to confusion and unintentional non-compliance. By enhancing tax awareness programs and providing accessible guidance tailored to online sellers, tax authorities can encourage higher compliance rates. Moreover, respondents suggest that taxation policies should incorporate a progressive structure, where tax rates correspond to profit margins and operational capacity, allowing small businesses to sustain their operations while fulfilling tax obligations.

#### **Discussion**

In Indonesia, many businesses have capitalized on the popularity of South Korean products by selling them online through e-commerce platforms. This development presents an exciting opportunity for enthusiasts of Korean culture, particularly K-pop fans, to access a wide range of products without the need for face-to-face interaction with sellers. E-commerce has bridged the gap between consumers and sellers, allowing for more convenient and efficient transactions, especially in a country where the demand for international products is rapidly increasing. The growing appeal of Korean products, such as cosmetics, fashion items, and K-pop merchandise, has driven the expansion of online stores selling such goods, making e-commerce a highly effective means of meeting consumer demand. Despite the widespread adoption of e-commerce in Indonesia, the understanding of taxation among online business owners remains inconsistent. Many business owners are familiar with general taxation principles, but their understanding of e-commerce-specific tax policies is often limited. This gap in knowledge stems from a combination of insufficient tax education and poor dissemination of tax policies by local tax authorities. While some business owners have taken the necessary steps to comply with e-commerce tax obligations, others are unaware or unsure of their tax responsibilities. As a result, there is a discrepancy in compliance, where some entrepreneurs register for an e-commerce-specific NPWP (Taxpayer Identification Number) while others continue operating without it.

This lack of clarity in the taxation of e-commerce has become a significant challenge for both online business owners and tax authorities. Some businesses are already paying taxes, but many remain unaware of the need to do so, resulting in non-compliance or delayed payments. One of the key issues is that the tax regulations for e-commerce are often perceived as complex and challenging to navigate, particularly for small business owners who may lack the resources to engage with formal tax assistance or legal advisors. Consequently, many entrepreneurs do not prioritize understanding the detailed tax requirements for their businesses. Seomitro (2014) defines taxes as contributions from society to the state's treasury, based on law, which are enforceable and used to finance public expenditures related to the state's administrative duties. This definition highlights the essential role of taxation in supporting the government's functions, from infrastructure development to the provision of public services. Taxes are crucial for generating the financial resources needed to maintain the government's operations, including policy enforcement and improving national infrastructure. However, the successful implementation of tax policies relies heavily on the public's understanding of their obligations. If business owners are not adequately informed about tax policies, especially those relating to e-commerce, they are less likely to comply, which can hinder the government's ability to collect sufficient revenue.

For online business owners in Indonesia, the lack of clear communication about e-commerce tax regulations often leads to unintentional non-compliance. Despite the laws, many small and medium-sized enterprises (SMEs) continue to operate in the dark, unaware that they must pay taxes on their online sales. This situation is exacerbated by the absence of targeted outreach and education by tax authorities, who have yet to effectively socialize the tax regulations for e-commerce businesses. The complexity of the tax system makes it difficult for many online companies to comprehend their obligations fully. With the introduction of new tax rules, such as those governing the collection of Value-Added Tax (VAT) on e-commerce transactions, business owners must be able to navigate the legal framework to avoid penalties. Some business owners are overwhelmed by the administrative tasks associated with tax compliance, while others lack the motivation to engage with the tax system. This lack of understanding and engagement creates a barrier for businesses to operate within the legal framework, limiting their potential for growth and contributing to a widening tax gap in the e-commerce sector. Through the Directorate General of Taxes, the government must increase efforts to socialize e-commerce tax regulations and provide clear, accessible guidelines for business owners. Targeted workshops, informational campaigns, and more precise documentation could enhance understanding and encourage compliance. It is also crucial that the government ensures that these tax policies are proportional to the size of the business to avoid placing an undue burden on small entrepreneurs, which could hinder their ability to grow.

## Conclusion

The research conducted a descriptive qualitative study to analyze the understanding of e-commerce taxation among online shop owners who sell South Korean products. The findings suggest that while most online shop owners understand e-commerce taxes, many still lack a detailed understanding due to insufficient socialization from tax authorities and a general lack of knowledge about tax responsibilities in running an online business. The study also found that online shop owners were more familiar with import taxes, with few concerns about the tax rates due to strict supervision by customs officers.

The value of this study lies in its contribution to academic knowledge and practical implications for policy and business practices. By examining the tax understanding of online shop owners, this research emphasizes the need for improved tax education and outreach to ensure compliance within the e-commerce sector. The findings highlight that better communication between tax authorities and online business owners is essential to foster tax compliance, reduce confusion, and enhance overall understanding of the regulations. The practical implications of this study suggest that by enhancing socialization programs and tailoring tax policies to the specific needs of e-commerce, the government can increase tax compliance rates, contributing to fairer taxation in Indonesia's growing digital economy.

However, this study has certain limitations. The scope of the study was confined to a small group of online business owners and did not account for the diversity within the e-commerce sector. Additionally, the research was conducted virtually, which impacted the depth of personal engagement with respondents. Future research could expand the sample size to include a broader range of business owners across various e-commerce platforms and industries further to explore the diverse challenges and needs within the sector. Furthermore, additional studies could focus on examining the effectiveness of specific tax education programs or the impact of taxation on business growth in different regions of Indonesia. For future researchers, it would be valuable to explore the role of technology in facilitating tax compliance and the potential for digital platforms to improve tax collection in the e-commerce sector.

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