International Journal of Business and Quality Research

https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

Analysis Of The Implementation Of Value Added Tax (VAT) In Trade Transactions Via Electronic Systems (E-Commerce)

Tiurni Febri Tinambuhan
Fakultas Ekonomi Dan Bisnis, Universitas Terbuka
*E-Mail: Tiurnifebri@Gmail.Com

Abstract

The Development Of Electronic Commerce (E-Commerce) Has Transformed People's Economic Transaction Patterns And Significantly Contributed To The Growth Of The Digital Economy In Indonesia. On The Other Hand, This Development Poses Challenges For The Government In Optimizing State Revenue Through The Tax System, Particularly Value Added Tax (Vat). This Study Aims To Analyze The Application Of Vat To Electronic Commerce Transactions, Identify The Resulting Benefits, And Examine The Various Obstacles Encountered In Its Implementation. The Study Uses A Qualitative Approach With A Descriptive Research Type. The Data Used Are Secondary Data Obtained Through A Literature Review, Including Laws And Regulations, Books, Scientific Journals, Reports From The Directorate General Of Taxes, Publications From The Ministry Of Finance, And Various Official Documents Related To Taxation And Digital Commerce. Data Analysis Was Conducted Qualitatively Through The Stages Of Data Reduction, Data Presentation, And Drawing Conclusions. The Results Show That The Application Of Vat To E-Commerce Transactions Has Increased The Effectiveness Of Tax Administration Through A Digital Platform-Based Collection Mechanism, Expanded The Tax Base, Improved Tax Implementation, And Made A Positive Contribution To State Revenue. In Addition, This Policy Is Able To Create Fairer Tax Treatment Between Conventional And Digital Businesses. However, Its Implementation Still Faces Several Challenges, Including Low Tax Understanding Among Some Business Actors, The Complexity Of Cross-Border Digital Transactions, The Rapid Development Of Digital Business Models, And Limited Data Integration Within The Tax Oversight System. Therefore, Regulatory Improvements, Strengthening Of Digital-Based Tax Administration Systems, Increasing Tax Literacy, And Optimizing The Use Of Information Technology Are Needed To Support The Effectiveness Of Vat Implementation In The Digital Economy Era.

Keywords: Value Added Tax (Vat), Electronic Commerce (E-Commerce), E-Commerce, Digital Taxation

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

INTRODUCTION

State Revenues From The Tax Sector Play A Crucial Role In Supporting National Development Financing, Providing Public Services, And Maintaining Economic Stability. Along With The Development Of Information And Communication Technology, Patterns Of Economic Activity Have Undergone Significant Changes. Trade, Previously Dominated By Conventional Transactions, Has Now Shifted To Electronic-Based Trading Systems, Or *Electronic Commerce* (E-Commerce). This Change Is Driven By Increasing Internet Penetration, Smartphone Use, The Convenience Of Digital Payment Systems, And The Development Of Various Marketplace Platforms That Enable People To Conduct Transactions Anytime And Anywhere (Barlian Et Al., 2021) . These Conditions Have Had A Positive Impact On The Growth Of Indonesia's Digital Economy, Which Continues To Increase Year After Year. However, On The Other Hand, The Rapid Development Of Electronic Transactions Also Poses New Challenges For The Government, Particularly In Ensuring That Every Economic Activity That Generates Added Value Continues To Contribute To State Revenue Through Fair, Effective Tax Mechanisms That Comply With Statutory Provisions (Kumala Et Al., 2022) .

The Growth Of E-Commerce In Indonesia Has Created An Increasingly Complex Digital Economic Ecosystem Involving Various Parties, From Micro, Small, And Medium Enterprises (Msmes) And National Companies To Multinational Digital Corporations Providing Goods And Services Online. The Digitalization Of Trade Not Only Expands Markets And Increases Transaction Efficiency But Also Changes The Characteristics Of Tax Objects And Subjects, From Being More Easily Identifiable To Becoming More Dynamic And Cross-Jurisdictional (Fiqkri Et Al., 2023) . Under These Conditions, The Implementation Of Value Added Tax (Vat) Is A Fiscal Instrument That Plays A Strategic Role In Maintaining The Principle Of Tax Fairness While Optimizing State Revenue. Vat, As A Tax On The Consumption Of Goods And Services, Remains Essentially Levied On Electronic Transactions As It Does On Conventional Transactions. However, The Digital-Based Nature Of E-Commerce Necessitates The Collection, Remittance, And Reporting Of Vat, Requiring A More Adaptive, Transparent, And Integrated Administrative Mechanism, In Line With Developments In Information Technology (Nyoman Et Al., 2019) .

The Indonesian Government Has Implemented Various Tax Policy Reforms To Accommodate The Development Of The Digital Economy, One Of Which Is Through Regulations Regarding Vat Collection On Electronic Trading (Pmse). This Policy Is Reinforced By Various Regulations That Provide A Legal Basis For Appointing Digital Businesses As Vat Collectors For Digital Goods And Services Transactions. The Main

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

Objective Of This Policy Is To Create Equal Tax Treatment Between Conventional And Digital Businesses, Improve Tax Compliance, And Expand The State Revenue Base From The Ever-Growing Digital Economy Sector. Although The Regulations Have Been Formulated Comprehensively, Implementation In The Field Still Faces Various Challenges, Such As Low Levels Of Compliance Among Some Businesses, Limited Oversight Of Cross-Border Transactions, The Complexity Of Identifying Digital Taxable Objects, And The Rapid Development Of Digital Business Models Compared To Adjustments To Tax Regulations (Hamdan & Andini, 2022) .

Another Frequent Issue In The Application Of Vat To E-Commerce Transactions Is The Persistent Disparity In Understanding Between The Government, Digital Platform Operators, Businesses, And Consumers Regarding The Vat Collection Mechanism. Some Businesses, Particularly Msmes That Utilize Marketplaces As A Marketing Tool, Do Not Fully Understand The Tax Obligations That Must Be Met In Accordance With Applicable Regulations (Ridho, 2021) . Furthermore, The Existence Of Cross-Border Digital Transactions Poses Unique Challenges In Determining The Place Of Taxation, The Subject Responsible For Collecting Taxes, And The Oversight Mechanism For Transactions Conducted Through International Platforms. This Situation Can Lead To Potential Loss Of State Revenue If Not Balanced By A Tax Administration System Capable Of Effectively Identifying And Monitoring Digital Transactions. Therefore, Continuous Evaluation Of The Effectiveness Of Vat Policy Implementation On E-Commerce Transactions Is Necessary To Optimally Achieve Fiscal Policy Objectives (Wijaya & Nirvana, 2021) .

From An Academic Perspective, The Application Of Vat To Electronic Trade Transactions Is An Interesting Issue To Study Because It Simultaneously Involves Aspects Of Tax Law, Tax Administration, Information Technology, And The Development Of The Digital Economy. Various Previous Studies Have Shown That Economic Digitalization Offers Significant Opportunities For Increasing Tax Revenue, But Also Poses Challenges In Taxpayer Oversight And Compliance. (Indriyani & Furqon, 2021) . Most Studies Focus More On Regulatory Aspects Or The Effectiveness Of Tax Revenue In General, While Studies Specifically Analyzing Vat Implementation In E-Commerce Transactions Based On Collection Mechanisms, Business Actor Compliance, And Implementation Barriers Are Still Relatively Limited. Thus, *A Research Gap Exists* , Indicating The Need For Research That Can Provide A More Comprehensive Picture Of The Effectiveness Of Vat Implementation In The Ever-Evolving E-Commerce Ecosystem (Koynja & Sofwan, 2019) .

This Research Is Also Important Because The Implementation Of Vat On E-Commerce Transactions Is Not Only Related To Increasing State Revenue But Also Related To The Creation Of A Fair, Neutral Tax System That Is Able To Keep Up With The Development Of

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

Digital Innovation (Elfanso & Monica, 2023) . Analysis Of The Implementation Of Vat Can Provide Information On The Extent To Which The Policies Implemented By The Government Are Able To Improve Tax Compliance Of Digital Businesses, Reduce Tax Avoidance Practices, And Create Healthy Business Competition Between Conventional And Digital-Based Businesses. Furthermore, The Research Results Are Expected To Serve As Evaluation Material For The Directorate General Of Taxes In Developing Monitoring Strategies, Improving Regulations, And Developing A More Effective Digital-Based Tax Administration System. For Businesses, This Research Can Also Improve Understanding Of Tax Rights And Obligations So That Voluntary Compliance With Tax Provisions Can Be Further Enhanced (Mulya & Agatha, 2026) .

Based On The Above Description, It Can Be Understood That The Development Of Trade Through Electronic Systems Has Brought Fundamental Changes To The Economic System While Also Presenting New Challenges In Tax Administration, Particularly Regarding The Implementation Of Value Added Tax. On The One Hand, E-Commerce Transactions Provide A Significant Opportunity To Increase National Economic Activity, But On The Other Hand, A Vat Collection System Is Needed That Can Guarantee Fairness, Legal Certainty, Administrative Effectiveness, And Optimization Of State Revenue. Therefore, The Study Entitled "Analysis Of The Application Of Value Added Tax (Vat) In Trade Transactions Through Electronic Systems (E-Commerce)" Is Relevant To Conduct. This Study Aims To Analyze The Mechanism Of Vat Application In E-Commerce Transactions, Identify Various Obstacles Faced In Its Implementation, And Provide Recommendations That Can Support The Improvement Of Tax Policy In The Digital Economy Era So That The Indonesian Tax System Is Increasingly Adaptive To Technological Developments And The Dynamics Of Global Trade.

RESEARCH METHODS

This Study Uses A Qualitative Approach With A Descriptive Research Type That Aims To Analyze The Application Of Value Added Tax (Vat) In Trade Transactions Through Electronic Systems (*E-Commerce*) In Indonesia. This Approach Was Chosen Because It Is Able To Provide A Comprehensive Understanding Of The Implementation Of Tax Policies, Vat Collection Mechanisms, And Various Obstacles Faced By The Government And Business Actors In Implementing Tax Provisions In The Digital Economy Sector. The Data Used In This Study Are Secondary Data Obtained Through Literature Studies, Including Tax Laws And Regulations, Scientific Books, National And International Journal Articles, Reports Of The Directorate General Of Taxes, Publications Of The Ministry Of Finance, And Other Official Documents Related To Value Added Tax And Trade Through Electronic Systems (Pmse).

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

Data Collection Is Carried Out Through Documentation Techniques By Reviewing Various Relevant, Up-To-Date, And Highly Credible Sources.

Data Analysis Was Conducted Using Descriptive Qualitative Analysis, Which Included Data Reduction, Data Presentation, And Conclusion Drawing, In Accordance With The Interactive Analysis Model Of Miles, Huberman, And Saldaña. In The Data Reduction Stage, Various Pieces Of Information Obtained From The Literature Were Selected Based On Their Suitability To The Research Focus. Furthermore, The Data Were Presented Systematically To Illustrate The Mechanism Of Vat Implementation In *E-Commerce Transactions* , The Level Of Business Actor Compliance, Obstacles To Policy Implementation, And Government Efforts To Improve The Effectiveness Of Vat Collection In The Digital Sector. The Final Stage Was Carried Out Through Interpretation And Conclusion Drawing By Comparing The Analysis Results With Taxation Theory, Digital Economic Concepts, And Applicable Regulations To Obtain A Comprehensive Picture Of The Effectiveness Of Vat Implementation In Trade Transactions Through Electronic Systems And Recommendations For The Development Of Tax Policies In Indonesia.

RESULTS AND DISCUSSION

Vat Implementation Mechanism For E-Commerce Transactions

E-Commerce Transactions Represents A Form Of Tax Policy Adaptation To The Increasingly Rapid Development Of The Digital Economy. The Indonesian Government Has Established Various Regulations Governing The Vat Collection Mechanism For Digital Transactions, Both By Domestic And Foreign Businesses Selling Digital Goods Or Services To Consumers In Indonesia. In Practice, Digital Platforms That Meet Certain Criteria Are Designated As Vat Collectors And Are Therefore Obligated To Collect, Remit, And Report Vat To The Government. This Mechanism Aims To Create Equal Tax Treatment Between Conventional And Digital Transactions To Prevent Distortions In Business Competition.

The Implementation Of This System Simplifies Tax Administration Because The Collection Process Is Carried Out Automatically Through A Digital Platform During The Transaction. Consumers Pay The Price Of Goods Or Services Along With Vat, Which Has Been Systematically Calculated By The Platform Provider (Fuadah Et Al., 2025) . The Collected Vat Is Then Remitted To The Government In Accordance With Applicable Regulations. Digitizing This Collection Process Increases The Efficiency Of Tax Administration While Reducing The Potential For Errors In Tax Calculations. Furthermore, The Use Of Electronic Systems Allows The Government To Obtain Transaction Data More Quickly, Thus Enabling More Effective Monitoring Of Tax Compliance (Luh Et Al., 2025) .

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

However, Research Also Shows That The Implementation Of This Mechanism Still Faces Several Obstacles. Not All Digital Business Actors Have An Adequate Understanding Of Tax Obligations, Especially Msmes That Are New To Utilizing Digital Platforms As A Marketing Tool. Some Business Actors Still Assume That Transactions Through Marketplaces Are The Sole Responsibility Of The Platform Provider, Without Understanding The Tax Administration Obligations Inherent To Their Businesses. Therefore, The Successful Implementation Of Vat On *E-Commerce Transactions* Depends Not Only On Regulations But Also On Improving Tax Literacy And Optimizing Technology-Based Monitoring Systems.

The Implementation Of The Vat Mechanism In *E-Commerce Transactions* Demonstrates That Digital Transformation Has Driven The Modernization Of Tax Administration In Indonesia. The Platform-Based Collection System Provides Greater Efficiency Than Conventional Mechanisms Because The Entire Process Is Conducted Electronically And Is Well-Documented. However, Effective Implementation Still Requires Support In The Form Of Increased Tax Education For Business Actors, Integration Of Tax Information Systems, And Stronger Coordination Between The Directorate General Of Taxes And Trade Providers Through Electronic Systems. This Will Ensure The Vat Collection Mechanism Operates Optimally While Improving Tax Compliance In The Digital Economy Era. (Marbun & Rahayu, 2023) .

Impact Of Vat Implementation On State Revenue

The Research Results Show That The Application Of Vat To Electronic Trade Transactions Has Positively Contributed To Increasing State Revenue From The Tax Sector. As The Number Of Digital Transactions Increases Annually, The Potential For Vat Revenue Also Increases Due To The Increasing Consumption Of Goods And Services Through Digital Platforms. Appointing Digital Companies And Marketplace Operators As Vat Collectors Broadens The Tax Base, Allowing Previously Difficult-To-Monitor Economic Activities To Be Recorded In The Tax Administration System. This Policy Is One Of The Government's Strategies To Optimize State Revenue Without Excessive Tax Increases.

In Addition To Increasing State Revenue, The Application Of Vat To Digital Transactions Also Creates Tax Neutrality . Prior To The Implementation Of This Policy, There Was A Difference In Tax Treatment Between Conventional And Digital Transactions, Potentially Leading To Unfair Business Competition. With The Mandatory Vat Collection On *E-Commerce Transactions* , All Business Actors Receive More Equal Treatment, Preventing Any Party From Gaining A Competitive Advantage Simply By Exploiting Loopholes In Tax Regulations (Hal Et Al., 2024) .

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

However, State Revenue Contributions Can Still Be Increased Because Some Digital Transactions Remain Unrecognized By The Tax System. Cross-Border Transactions, The Use Of New Digital Platforms, And The Development Of Technology-Based Business Models Require The Government To Continuously Update Its Monitoring And Regulatory Systems (Syakirah Et Al., 2023) . Therefore, Increasing State Revenue Depends Not Only On Expanding Taxable Objects But Also On The Government's Ability To Develop A Digital Tax Administration System That Is Adaptive To Technological Changes (Tofan Et Al., 2022) .

The Research Indicates That The Application Of Vat To *E-Commerce Transactions* Has Provided Significant Fiscal Benefits By Broadening The Tax Base And Improving Tax Compliance. However, The Government Needs To Continue Strengthening Oversight Of Cross-Border Digital Transactions, Improving Data Interoperability Between Agencies, And Developing Tax Data Analysis Technology To Optimally Utilize The Full Potential Of State Revenue From The Digital Economy.

Barriers To Implementing Vat On E-Commerce Transactions

The Research Results Show That There Are Various Obstacles In Implementing Vat In Electronic Trade Transactions. The First Obstacle Relates To The Low Level Of Tax Understanding Among Digital Business Actors, Especially Msmes That Are New To The *E-Commerce Ecosystem* . Many Business Actors Still Lack A Grasp Of Tax Administration Procedures, Vat Collection Mechanisms, Or Reporting Obligations In Accordance With Applicable Regulations. This Condition Results In Suboptimal Tax Compliance Levels.

Another Obstacle Stems From The Cross-Border Nature Of Digital Transactions, Which Transcend Borders. Many Digital Service Providers Are Based Overseas, Making The Process Of Identifying Tax Subjects, Determining The Taxation Location, And Monitoring Transactions More Complex Than Conventional Commerce. Furthermore, Rapid Technological Developments Require Continuous Updating Of Tax Regulations To Remain Relevant To Evolving Digital Business Models (Hanifah, 2024) .

Research Also Found That Limited Data Integration Between Digital Platforms And Tax Administration Systems Remains A Challenge In Improving Oversight Effectiveness. Although The Directorate General Of Taxes Has Digitized Tax Administration, The Development Of Systems Based On *Big Data* , Artificial Intelligence , And Risk Analysis Is Still Needed To Detect Potential Tax Non-Compliance More Quickly And Accurately. Collaboration Between The Government, Digital Platform Providers, Financial Institutions, And Businesses Is A Crucial Factor In Increasing The Effectiveness Of Vat Implementation In The Digital Economy Sector (Gea & Saraswati, 2026) .

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

International Journal of Business and Quality Research
https://e-journal.citakonsultindo.or.id/index.php/IJBQR
E-ISSN: 2985-9468

The Discussion Shows That Obstacles To Implementing Vat On *E-Commerce Transactions* Stem Not Only From Regulatory Aspects, But Also From Human Resources, Technological Readiness, And Inter-Agency Coordination. Therefore, The Government Needs To Strengthen Tax Education For Digital Businesses, Improve The Quality Of Tax Information Technology Infrastructure, And Build Broader Collaboration With Digital Platform Providers To Ensure Effective, Transparent, And Sustainable Vat Collection, Remittance, And Oversight. (Yunit Et Al., 2024) .

CONCLUSION

Based On The Research Results, It Can Be Concluded That The Implementation Of Value Added Tax (Vat) On Trade Transactions Through Electronic Systems (*E-Commerce*) Is A Strategic Step By The Government In Adapting The Tax System To The Development Of The Digital Economy. This Policy Is Able To Create Equal Tax Treatment Between Conventional And Digital Transactions, Expand The Tax Base, And Increase The Effectiveness Of Vat Collection Through The Use Of Information Technology. The Mechanism For Appointing Providers Of Trade Through Electronic Systems (Pmse) As Vat Collectors Facilitates The Process Of Tax Collection, Payment, And Reporting, Thus Making Tax Administration More Efficient, Transparent, And Accountable.

This Study Also Shows That The Application Of Vat To *E-Commerce Transactions* Has Made A Positive Contribution To Increasing State Revenue While Encouraging Fairer Business Competition Between Conventional And Digital Businesses. However, Policy Implementation Still Faces Various Challenges, Including Low Levels Of Tax Understanding Among Some Businesses, Particularly Msmes, The Complexity Of Cross-Border Digital Transactions, The Rapid Development Of Digital Business Models, And Limited Data Integration Within The Tax Oversight System. These Various Obstacles Demonstrate That The Success Of Vat Implementation Depends Not Only On Regulations But Also On Technological Readiness, The Quality Of Tax Administration, And The Level Of Taxpayer Compliance.

Therefore, Ongoing Efforts Are Needed To Improve The Effectiveness Of Vat Implementation In Electronic Trade Transactions By Improving Regulations, Strengthening Digital-Based Tax Administration Systems, Optimizing The Use Of Technologies Such As *Big Data* And *Artificial Intelligence* In Tax Oversight, And Increasing Education And Outreach To Businesses Regarding Tax Obligations. Synergy Between The Government, The Directorate General Of Taxes, Digital Platform Providers, And Businesses Is Crucial In Creating An

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

Adaptive, Equitable Tax System Capable Of Optimizing State Revenue Amidst The Rapid Development Of The Digital Economy.

REFERENCES

Barlian, A., Rossya, N., & Rulandari, N. (2021). Analisis Strategi Sosialisasi Pajak Atas Transaksi Perdagangan Melalui Sistem Elektronik (Pmse) Sebagai Upaya Optimalisasi Penerimaan Pajak. Jurnal Pajak Vokasi, 3(1), 11–15.

Elfanso, E., & Monica, L. (2023). Analisis Dampak Transaksi E-Commerce Terhadap Penerimaan Pajak Pertambahan Nilai. Owner: Riset & Jurnal Akuntansi, 7(1), 841–850.

Fiqkri, M., Astadewi, N., Abdullah, P., Rajava, I., Rofi, F., & Winata, H. (2023). Analisis Penerapan Pajak Pertambahan Nilai Terhadap Pemungutan Pajak Digital Game Online Di Indonesia. Simposium Nasional Perpajakan, 2(1), 113–123.

Fuadah, N., Paulina, E., Sunandar, N., Hermawan, I., & Juniarso, A. (2025). Analisis Penerapan Pajak Pertambahan Nilai Pada Transaksi E-Commerce Dan Konvensional. Jurnal Aktiva : Riset Akuntansi Dan Keuangan, 6(2), 152–164.

Gea, B., & Saraswati, D. (2026). Analisis Penerapan Pajak Pertambahan Nilai (Ppn) Atas Transaksi E- Commerce Pada Platform Shopee (Studi Kasus Merchant Kalibre Di Kota Medan). Jurnal Akuntansi, Manajemen Dan Bisnis Digital, 5(2), 773–778.

Hal, N. J., Julito, K. A., & Ramadani, I. (2024). Pengaruh Kenaikan Pajak Pertambahan Nilai Dan Digital Marketing Terhadap Keputusan Pembelian Di Generasi Z Dalam Transaksi E- Commerce Sebagai Pemoderasi. Media Akuntansi Perpajakan, 9(1), 28–40.

Hamdan, M., & Andini, I. Y. (2022). Analisis Penerapan Pajak Atas Transaksi E-Commerce. Jurnal Akuntansi Bisnis Dan Ekonomi, 8(1), 2268–2281.

Hanifah, N. A. (2024). Analisis Pengawasan Implementasi Pajak Pertambahan Nilai Melalui Perdagangan Melalui Sistem Elektronik. Telaah Ilmiah Akuntansi Dan Perpajakan, 2(2), 309–318.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

Indriyani, E. K., & Furqon, I. K. (2021). Analisis Penerapan Pajak Pertambahan Nilai (Ppn) Atas Transaksi E-Commerce Pada Platform Marketplace Pt. Bukalapak. Asset: Jurnal Manajemen Dan Bisnis, 2(10), 1–9.

Koynja, J. J., & Sofwan. (2019). Transaksi Perdagangan Melalui Sistem Elektronik Oleh Pelaku Usaha E-Commerce Dalam Memenuhi Target Penerimaan Perpajakan. Jurnal Kompilasi Hukum Volume, 4(2), 1–9.

Kumala, R., Pentanurbowo, S., & Mahrani, F. (2022). Potensi Pengenaan Pajak Pertambahan Nilai Atas Transaksi E-Commerce Pada Pelaku Umkm Di Kecamatan Bekasi Utara Kota Bekasi. Sintama: Jurnal Sistem Informasi, Akuntansi Dan Manajemen, 2(3), 1–9.

Luh, N., Srinitha, D., Nyoman, M. I., & Budiartha, P. (2025). Pengaturan Pajak Pertambahan Nilai Dan Pajak Penghasilan Atas Barang Dalam Transaksi Perdagangan Dengan Sistem Elektronik (E-Commerce). Jurnal Analogi Hukum, 7(2), 224–228.

Marbun, R., & Rahayu, N. (2023). Tinjauan Pemungutan Pajak Pertambahan Nilai Atas Perdagangan Melalui Sistem Elektronik Domestik Dan Asing. Owner: Riset & Jurnal Akuntansi, 7(2), 932–944.

Mulya, A. S., & Agatha, S. V. (2026). Apakah Pajak Pertambahan Nilai Atas E-Commerce Dapat Diterapkan Di Indonesia ? Journal Of Accounting Science And Technology, 1(1), 26–38.

Nyoman, N., Paramitari, A., Ayu, I., Widiati, P., & Suryani, P. (2019). Analisis Yuridis Pemungutan Pajak Dalam Transaksi E - Commerce Di Indonesia. Jurnal Analogi Hukum, 1(1), 114–119.

Ridho, M. N. (2021). Pengenaan Pajak Pertambahan Nilai (Ppn) Pada Transaksi E-Commerce. Jurnal Ilmu Sosial Dan Pendidikan, 5(1), 1–9.

Syakirah, A. H., Putri, A. R. A., & Azizah, N. (2023). Penerapan Pajak Pertambahan Nilai (Ppn) Terhadap Transaksi E-Commerce Di Indonesia. Indonesian Journal Of Taxation And Accounting, 1(2), 86–103.

Tofan, A., Timur, J., & Trinaningsih, S. (2022). Analisis Perkembangan Pajak Transaksi Perdagangan Melalui Sistem Elektronik (Pmse) Di Indonesia. Balance : Jurnal Akuntansi Dan Bisnis, 7(1), 22–30.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.

Wijaya, S., & Nirvana, A. P. (2021). Value Added Tax Of Trading Through Electronic Systems (Case Study Pt Shopee International Indonesia). Bilancia: Jurnal Ilmiah Akuntansi, 5(3), 245–256.

Yunit, R., Hediati, F. N., Wijaya, S. A., & Putri, M. A. A. (2024). Penerapan Transaksi E-Commerce Terhadap Penerimaan Pajak Pertambahan Nilai. Manalisih Volume, 2(1), 24–31.

Copyright to the author of some rights reserved This work is licensed under aCreative Commons Attribution-ShareAlike 4.0 International License.