

## BUYERS 'PERCEPTION OF THE IMPACT OF THE LATEST REGULATION ON IMPORTED GOODS TAX VI E-COMMERCE

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### ARTICLE INFO

#### Article history:

Received : 23 January 2020

Revised : 15 February 2020

Accepted : 23 February 2020

#### JEL Classification:

#### Key words:

Buyers, E-Commerce, Imported  
Goods,UMKM

#### DOI:

<https://doi.org/10.33508/rima.v3i1.2745>

### ABSTRACT

*This study aims at how buyers' perceptions of the latest regulations applied by the government regarding taxes on imported goods via e-commerce. The data in this study were obtained by conducting a question and answer system directly to the parties involved in the interview process regarding the latest regulations on the import tax on goods for Buyers to obtain the necessary information, which is carried out at the Karebosi Link shopping center. This study uses primary and secondary data by conducting direct research in the field by thoroughly describing the data obtained during the research process, with a sample of 10 people who like to shop for products imported. The method of data analysis using descriptive qualitative is to thoroughly describe the data obtained during the research process, namely the reduction, presentation of data and drawing conclusions. The results of this study found that most of the Buyers who agreed with the latest Regulation of the Ministry of Finance Customs and Excise regarding Imposition of Imported Goods Tax for those who carry out transactions of imported goods products online or via e-commerce for several reasons, namely because with this regulation there will be many new impacts both for the government, UMKM and Community.*

### INTRODUCTION

Taxes are a significant and potential source of state revenue used to finance state expenditures, routine expenses, and development expenditures. As one of the developing countries, Indonesia is intensively implementing national development to create a just, prosperous, and prosperous society. (Purwono, 2010)

The Directorate General of Taxes (DGT), as one of the government institutions, under the Ministry of Finance that develops the tax of securing tax revenue (state), is always required to be able to meet the achievement of the tax revenue target, which is ever-increasing

from year to year. In nominal terms, there was an increase from 2004 to 2008 amidst the challenges of social and economic life changes in the community. The increasing tax revenue trend shows that the contribution of taxes in state revenue is expected to increase every year. (Astuti, Askandar, & Junaidi, 2020)

The Ministry of Finance of the Directorate General of Customs and Excise made breakthroughs in improving equality between locally made products and imported products, encouraging local production and avoiding misuse of exemption value for commercial purposes. One of which is lowering the limit or threshold for import duties on imported

goods via online or e-commerce.

Through customs and excise, the government has stipulated the latest import provisions related to the shipment, which are regulated in the minister of finance regulation number PMK 199/PMK. 10/ 2019 and will come into effect on January 30, 2020. In this regulation, customs adjusts the value of import duty charges on goods sent from previously USD 75 became USD 3/shipment. Meanwhile, tax collection for import (TCFI) is applied normally. However, the government has also rationalized the rates from the initial range of  $\pm 27,5\% - 37,5\%$  (import duty of 7.5% PPN 10% PPh 10% with NPWP, and PPH 20% without NPWP) to  $\pm 17,5\%$  (import duties) enter 7.5% PPN 10% PPh 0%). (Indonesia, 2019).

Research conducted by Widowati (2017) regarding the Imposition of Value Added Tax on Export/Import of Taxable Goods (Case Study of PT Astra Honda Motorcycle Importing Toyota Vehicles). The result of this study shows that Toyota suspected of playing the transaction price with affiliated parties and increase the cost burden through improper royalty payment. Thousand of manufactured cars were exported abroad at unreasonable prices. This mode is thought to be a transfer pricing strategy. Therefore, an Advance Pricing Agreement (APA) was held, which is useful to reduce the occurrence of misuse of transfer pricing by companies.

Different from Lestari & Damayanti (2019). Online Business Actor's Understanding of Taxation Rules: A Preliminary Study. Stating that most of the taxpayers of shop business actors already understand the tax regulations that are their responsibility, this can be used as a consideration tool for the government to make taxation policies for online shop entrepreneurs.

The difference between this study and previous research is that there are variables and research subjects. This study combines one research with another lead

the variable imported goods for an online business or via e-commerce. As for the topics raised in this study are still very hotly discussed in both the government sector and society because it is a new policy implemented by the Ministry of Finance, Customs, and Excise. The research subject is for buyers who like to transact, namely for buyers who want to transact imported goods either online or otherwise.

## **THEORETICAL REVIEW**

### Understanding of Tax

The definition of tax and the views of experts in the field provide various reports of different taxes, but basically, these definitions have the same purpose. Law no. 16 of 2009 concerning the Fourth Amendment to Law no.6 of 1983 concerning General Provisions and Tax Procedures (PTP), taxes are mandatory contributions to the state that are owned by private persons or entities that are compelling under the constitution, with no direct compensation and used for the most generous welfare of the people.

### Tax Functions

Mardiasmo (2016) there are two tax functions, namely:

#### 1. Reception function

Tax function as a tool to regulate or implement government policies in the social and economic fields.

#### 2. Tax collection system

The tax collection system proposed by Mardiasmo (2016) is as follows.

1. The official Assessment system is a collection system that gives authority to the government (tax authorities) to determine the amount of tax owed by taxpayers.
2. Self Assessment System is a tax collection system that authorizes taxpayers to determine for themselves the amount of tax owed.
3. A withholding system is a tax collection system that gives third parties (not the tax authorities and

not the taxpayers concerned) to withhold or collect taxes.

4. Perception

a. Definition of Perception

In general, perception is defined as the process of giving meaning to stimuli that come from outside. According to Haryono (2015), the definition of perception is a response to something or a person's process of knowing several things experienced by people in understanding any information about their environment through the five senses. So perception can be defined as a cognitive process experienced by everyone in understanding any information about their environment through their five senses (seeing, hearing, smelling, touching, and feeling).

Sugihartono (2007), Pangran et al. (2016) suggested that perception is the brains' ability to translate a stimulus or process to solve the human senses' catalyst. Human perception there are different points of view in sensing. Some perceive something as good or positive perceptions or negative perceptions that will influence social action that is visible or real.

b. Conditions for the occurrence of perception.

According to Firdayanti (2013), the conditions for the occurrence of perception are as follows:

1. The object is perceived.
2. Attention is the first step as a preparation for making perceptions.
3. The existence of sense organs/receptors, namely tools for receiving stimuli.

4. Sensory nerves are a tool to transmit stimuli to the brain, which then act to create a response.

5. Value Added Tax.

According to Law of the Republic of Indonesia Number 9 of 1983 concerning Value Added Tax for goods and services and the sales tax on luxury goods as amended several times by Law of Indonesia Number 42 of 2009. "Value Added Tax is a tax on consumption of goods and services. In the customs, area imposed stratified in each production and distribution line" (republic of Indonesia Law number 42 of 2009).

Value Added Tax (VAT) is imposed on each value-added that arises in each production line, ultimately borne by consumers. The taxable entrepreneur only functions as a collector and then deposits it to the state treasury after going through a calculation mechanism to reduce output tax VAT and input tax VAT (PKPM) (Imron, 2014).

6. Online Shopping Import Tax

Based on the regulation of the minister of finance number 112/PMK.04/2018 concerning an amendment to PMK Number 182/PMK.04/2016 concerning Provisions for the import of shipped goods, the limit on the value of exemption from import duties and taxes in the context of import (PDRI) of goods sent via e-commerce is decreased from USD 100 to USD 75. This provision came into effect since October 10, 2018. This provision came into effect since October 10, 2018. This reduction was carried out to remove equality between locally made products and imported products, encourage local production, and avoid exemption

value for commercial purposes (Indonesia, 2019).

a. Definition of Online Imported Goods.

Imports are an essential part of international trade, the law of which is exports. In general, the import process is the act of entering goods or commodities from other countries into the country, which requires intervention from the directorate general of customs and excise in both sending and receiving countries (Pardi, 2019).

qualitative descriptive method to thoroughly describe the data obtained during the research process, namely, reduction, data presentation, and concluding. This aims to find out how buyers perceive the government's latest regulations regarding the tax on imported goods via e-commerce. This research was conducted at the karebosi link shopping size of 10 people who like to shop for imported goods called buyers. Data collection techniques are obtained by performing a system of direct questions and answering the parties involved in the interview process regarding the latest regulations on import goods tax for buyers to get the necessary information.

## METHOD

This type of research uses a

## ANALYSIS AND DISCUSSION

Questions	Informant Response	Number of Informants who Agree
What do you know about Imported Goods Tax?	Imported goods tax is an obligation collected by the government through customs, which processes online product transactions from abroad where the price is above 42.000 will be taxed, pay 7.5% import duty plus 10% VAT of the import value.	10
Are you one of the customers who like to shop for imported goods via e-commerce? Why and try to explain the reason?	Imported goods have many advantages compared to local products, firstly the quality of products where foreign products are more concerned with quality than quantity, secondly, attractive product packaging. Product packaging is one thing that can attract consumer purchasing power. Foreign products will usually incur sufficient costs considerably for packaging their products. Thirdly product innovation, foreign products will usually provide designs to attract customers, while local products will usually find innovations from foreign products, especially those related to fashion. The four locations are adequate. Foreign products are usually specially packaged for sale in certain outlets and usually a strategic location. With these outlets, external products will guarantee their quality compared to products sold in addition to their outlets so that consumers will prefer to buy directly from the outlet. Many people say that imported products have a low quantity but	8

	with a high amount but with high quality and foreign products are often said to be elegant.	
This year, the Minister of Finance issued a new regulation, namely an input tax on purchases of imported goods online. What do you think about this? And do you agree if the code is realized? Please explain what you think.	ree, so far, many consumers prefer to buy goods via stalls or in online networks, aka online shopping, without having to be subject to customs duties for certain goods, but with a new policy. All items, including those purchased online at prices of 42.000 and above, will be subject to import duties per item. So this is, of course, consumers will feel disadvantaged if they keep buying online. So far, they have been spoiled at affordable prices with decent quality via shopping from abroad. Well, consumers will automatically change direction to prefer shopping for local products. We can say that if this regulation is implemented, it will have a good impact on where there will be business equality between online and offline entrepreneurs or MSMEs. And as buyers of imported goods can have more limits to shop for foreign products, and can be more in love with local products or even create our products so that the equality and authenticity are not in doubt.	7
In your opinion, whether the implementation of this regulation will have a better impact on the government, society, and MSMEs in Indonesia?	It will have a better impact on the government, society, and MSMEs because it will be mutually beneficial if, for the government itself, it will increase economic income. In contrast, for the community, it will have a collective welfare impact, which will return to the community also only more generally. Well, mostly for MSMEs because they will get more demand than before. But in this sense, the tax is applied to consumers who buy imported goods online, either through applications such as Tokopedia, Lazada, or Shoope, where previously no taxes were imposed. But for now, maybe people will think twice about buying goods online because of the increased taxes that must be paid. So automatically, many consumers turn to MSMEs.	7

### Discussion

#### Buyer's Perceptions Regarding Imported Goods Tax

Based on the results of data analysis, it can be seen that the Imported Goods Tax is an obligation imposed by the government through customs which process foreign product transactions

where the price is above 42.000 will be taxed, pay 7.5% import duty plus 10% VAT import. This is in line with research conducted by Imtinan, Askandar&Marwadi (2019), which states that Import Duty is a fee accumulated by entering goods from outside the region and into the region and into the customs

area which is required to pay by companies that enter the goods accordingly with the prevailing laws.

#### Buyer's Perceptions Regarding Imported Goods Products

Based on the results of data analysis, it can be seen that imported goods have many advantages compared to local products, firstly product quality where external products are more concerned with quality, secondly attractive product packaging, product packaging is one thing that can attract purchasing power. Consumers, foreign products will usually cost quite a lot to package their products. Third, product innovation. Foreign products will usually provide designs to attract customers, while local products will usually imitate innovations from foreign products, especially those related to fashion. The four locations are adequate, foreign products are usually specially packaged to be sold at certain outlets, and usually, the area is strategic. With these outlets, external products will guarantee their quality compared to products sold in addition to their outlets so that consumers will prefer to buy directly from the outlet. So that many people say that imported products have a low quantity but with high quality and foreign products are often said to be refined products. This is in line with Azis&Budiarsa's (2016) research, which states that imported goods are purchased from abroad to be resold within the country, prioritizing quality over quantity.

#### Buyer's Perception and the Impact that will occur on the Application of Imported Goods Tax Via E-commerce

Based on the results of data analysis, it can be seen that the latest regulation of the Ministry of Finance, Customs and Excise regarding the Collection of Imported Goods Tax Via E-Commerce, agrees that if it is realized for various reasons, namely, the first will have a good impact on business activities,

a level of the name will appear. The playing field (same field parity) between importing entrepreneurs (local product sellers) will both have to pay VAT, compared to those who previously did not pay Vat. With the occurrence of equality, the level of playing field creates a sense of justice in doing business. It will increase the enthusiasm for the developing industry, especially for traders and domestic products or MSMEs. Second, to make people love domestic products more.

Meanwhile, according to a small number, buyers do not support this policy because it will negatively impact society and ask to return the previous system. They state that many entrepreneurs will feel disadvantaged, such as small importers sellers, online shop dropshipping suppliers, and artisans who are needing raw materials that do not exist in Indonesia feel significantly deterred by the release of tax imposition from the initial 1.050.000 to 42.000, which according to logic is very unfair and very far from the initial difference with the current one if you want to implement a policy it is necessary that the name is socialization first so that no one feels disadvantaged and no one feels benefited. We compete in sales with each market. Precisely this will increase unemployment, reduce the nation's children's creativity, limit people to become small entrepreneurs and increase side income. This is in line with Valentino &Wairocana (2019) research, which states that transactions through E-commerce around the world occur so quickly in a short time that in taxing transactions through E-Commerce, a remarkable affirmation is needed that has the potential. In increasing state revenue, related to the collections via e-commerce, this has been confirmed in the Director-General of Taxes Circular Number Se-62/PK/2013. Concerning the Affirmation of Taxation Provisions on E-Commerce Transactions and Circular Letters Director general of Taxes Number SE-06/PJ/2015 concerning withholding or collection of

the transaction through E-commerce which refers to Law Number 26 of 2008 concerning PPh and government regulation number 1 of 2012 concerning VAT for goods and services.

## CONCLUSIONS AND SUGGESTIONS

The results of this study found that most of the Buyers agree with the implementation of the latest Regulation of the Ministry of Finance, Customs and Excise regarding the Imposition of Imported Goods Tax for those who make transactions online or via e-commerce for several reasons, namely because this regulation will have many new impacts. Suitable for the government itself, it can increase the state economy's income to realize a welfare system for entrepreneurs and society. For MSMEs, there will be a level of playing field between importing entrepreneurs local product sellers). Will both have to pay VAT, compared to those who previously did not pay VAT. , compared to those who once did not pay VAT. With the occurrence of equality, the level of playing field creates a sense of justice in doing business. It will increase the enthusiasm for developing business. Simultaneously, it will shift to love the domestic product more and prefer to buy imported products through UMKM outlets that are already saddled in the country, so that market competition is more developed. Even though there are pros and cons in implementing policy, most people agree more with this. So, there is nothing wrong with implementing this rule because it will be instrumental in the future.

The results of this study suggest that people should love local products more so that they can help develop to a higher level. For entrepreneurs who are taxed, both e-commerce entrepreneurs and MSMEs, they should remain obedient to achieve brand name equality.

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