

## **ABSTRACT**

The Indonesian economy is greatly affected by the Covid-19 Pandemic. The government needs to distribute their budget for the healthcare sector and stimulate the economy at the same time, while on the other hand their income is decreasing. Most of the country's inflow is from the tax, which during the pandemic decreased with the decrease of sales and income in general. While most of the business sectors experience a decrease in sales, the digital products sectors seem to have increased sales. The Ministry of Finance then regulates new value added tax on digital products and services in July 2020, with the purpose of maintaining financial stability due to the pandemic. Many researchers conducted before found that tax can influence consumer psychology when buying products. Some feel reluctant to pay for tax and try to find a substitute for the products. This research is conducted to understand the impact of taxpayer buying decisions that may have an impact on achieving the objectives of the new value added tax on digital products, which is to increase tax revenue. The focus of this research is on the movies and music streaming services. Dependent variable for this research is tax revenue and taxpayer buying decisions. The data was collected through an electronic questionnaire with 100 users of premium music and movie streaming services as the respondents. It is found that with the new value added tax on digital products, tax revenue is increasing. Changes in tax value added rate will also influence the taxpayer buying decisions.

**Keyword:** Value Added Tax, Tax Revenue, Buying Decisions

## INTISARI

Perekonomian Indonesia sangat terpengaruh selama Pandemi Covid-19. Pemerintah mendistribusikan anggaran negara untuk sektor kesehatan dan mendorong perekonomian, di sisi lain pendapatan negara menurun. Sebagian besar pemasukan negara berasal dari pajak, yang selama pandemi menurun. Sebagian besar sektor bisnis mengalami penurunan penjualan, namun sektor produk digital mengalami peningkatan penjualan. Kementerian Keuangan kemudian mengatur pajak pertambahan nilai (PPN) baru atas Perdagangan Melalui Sistem Elektronik (PMSE) pada Juli 2020, dengan tujuan menjaga stabilitas keuangan akibat pandemi. Penelitian yang dilakukan sebelumnya menemukan bahwa pajak dapat mempengaruhi psikologi konsumen saat membeli produk. Konsumen enggan membayar pajak dan mencoba mencari substitusi. Penelitian ini dilakukan untuk memahami dampak keputusan pembelian wajib pajak yang dapat berdampak pada pencapaian tujuan pajak pertambahan nilai baru produk digital, yaitu meningkatkan penerimaan pajak. Fokus penelitian ini adalah pada layanan streaming film dan musik. Variabel terikat dalam penelitian ini adalah penerimaan pajak dan keputusan pembelian wajib pajak. Pengumpulan data dilakukan melalui kuesioner elektronik dengan 100 pengguna layanan streaming musik dan film premium sebagai responden. Ditemukan bahwa dengan PPN PMSE, penerimaan pajak meningkat. Perubahan tarif pajak pertambahan nilai juga akan mempengaruhi keputusan pembelian wajib pajak.

Kata Kunci: Pajak Pertambahan Nilai, Penerimaan Pajak, Keputusan Pembelian