ABSTRACT

DETERMINATION OF VAT COLLECTORS IN TRADE TRANSACTIONS THROUGH ELECTRONIC SYSTEMS IN INDONESIA VIEW FROM ASPECT OF EASE OF ADMINISTRATION

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Changes in consumption behavior from conventional trade transactions to electronic trade transactions are growing rapidly. Technological advances bring changes. One of the impacts felt is quite large on retail companies. Conventional retail businesses experienced a decline in income due to a decline in sales. These changes prompted the government to issue regulations regarding VAT collection on electronic transactions. The Ministry of Finance is given the right to appoint electronic commerce business actors who have met the criteria to collect VAT from each of their sales transactions. To find out how the Ministry of Finance appoints VAT collectors in terms of ease of administration, this research is the aim of this research.

This research uses a type of empirical normative research. The data analysis is descriptive qualitative in nature which begins with an inventory of primary legal materials which is an important part of this research, then an analysis of the provisions for determining VAT collection on trade transactions via electronic systems which is the research problem. The next analysis is carried out to answer the problem formulation and the results of the author's research are interesting deductive conclusions, namely from a general problem to the concrete problem being faced.

The determination of VAT collectors on electronic transactions is indicated by the fulfillment of the transaction value of more than 600 million and/or the amount of traffic on a website is 12,000 in one year. The tax office needs to know whether business actors have exceeded the VAT collection criteria, one way is through the Web Scrapping technique. The results of this web scrapping analysis are the basis for the tax office to communicate to business actors regarding the obligation to collect VAT on each sales transaction and the potential tax.

Good administration must be able to provide ease of administration. Technology makes it easier for the tax office to capture taxpayers who have not registered and have not collected VAT as well as potential taxes that must be paid by electronic business actors. For taxpayers, ease of administration can be seen from a more modern tax system, such as ease of reporting and paying taxes.

Keywords: Conventional sales transactions, changes in consumption behavior, Web Scrapping Analysis Method, Ease of Tax Administration.