

## The Problems of Collection of Income Tax on Personal Shoppers in Indonesia

Hanin Alya' Labibah<sup>1✉</sup>, Diyan Ricky Warisle<sup>2</sup> dan Nor Faizin<sup>3</sup>

<sup>1,2,3</sup> Faculty of Law, Universitas Airlangga, Surabaya - Indonesia

---

### Abstract

This research examines the collection of income tax on personal shopper which is reviewed from Law Number 36 the Year 2008 and the legal consequences for personal shopper who do not pay taxes due to the rise of a personal shopper who avoids paying taxes. The purpose of this study was carried out to get a clear understanding and knowledge about income tax collection on a personal shopper. The research method used is normative legal research. The results obtained from research are that the personal shopper is a taxpayer who is obliged to pay taxes on profits from income for the benefits of its services. This research results in terms of legal consequences for the personal shoppers who do not pay taxes, are subject to sanctions both administrative sanctions and criminal sanctions. Administrative sanctions are assessed by taxpayers who pay their taxes after maturity. Criminal sanctions are imposed if the taxpayer commits a serious violation that causes a loss in state income and is carried out by the violator more than once.

**Keywords:** personal shopper; taxpayer; income tax.

### Abstrak

Penelitian ini mengaji mengenai pemungutan pajak penghasilan terhadap personal shopper yang mana ditinjau dari Undang-Undang Nomor 36 Tahun 2008 serta akibat hukum bagi personal shopper yang tidak membayar pajak karena maraknya personal shopper yang menghindari untuk membayar pajak. Tujuan dari penelitian ini dilaksanakan untuk mendapatkan pemahaman dan pengetahuan dengan jelas tentang pemungutan pajak penghasilan terhadap personal shopper. Metode penelitian yang digunakan adalah penelitian hukum normatif. Hasil yang didapatkan dalam penelitian ini adalah bahwa personal shopper merupakan wajib pajak yang wajib membayar pajak dari keuntungan dari penghasilan atas imbalan jasa yang ditawarkannya. Hasil penulisan ini dalam hal akibat hukum bagi personal shopper yang tidak membayar pajak adalah dapat dikenakan sanksi baik sanksi administrasi maupun sanksi pidana. sanksi administrasi dikenakan wajib pajak yang membayar pajaknya setelah jatuh tempo. Sanksi pidana dikenakan apabila wajib pajak melakukan pelanggaran berat yang menimbulkan kerugian pada pendapatan negara dan dilakukan oleh pelanggar lebih dari satu kali.

**Kata kunci:** personal shopper; wajib pajak; pajak penghasilan

Copyright©2019 Jurnal Dinamika Hukum. All rights reserved.

---

## Introduction

The Republic of Indonesia is a country with a strategic situation, located between two continents and two oceans. Indonesia is included in a busy trading territory and takes an active role in international trade since antiquity, which is an outstanding potential in today's national economy development. Indonesia has some State revenues, one of which is tax, both State or Central tax and regional tax. Tax is principally a part of right and obligation as the citizen of Indonesia, which is forceful as regulated in Article 23A of The Constitution of Republic of Indonesia 1945 (hereinafter referred to UUD 1945) "tax and

---

<sup>1</sup> Correspondence Email: haninalya8@gmail.com

other levies which are forceful in nature for the State's interest is regulated in the Law". Tax is dues to the State which is in accordance with the Law and is forceful in nature without reciprocity. Tax is a transfer of wealth from the private sector to the public sector in accordance with the Law, which is forceful without any direct reciprocity to the taxpayer; tax is a supportive instrument which is used to fund the general expense and taxation as a hindrance to achieving a goal out of the financial sector.

The tax has two functions, which are budgetair function (state financial source) and regularend function (regulator). Budgetair function (state financial source) is the primary tax function as the optimal funding instrument to the state treasury (Anitasari & Topowijono, 2016) to fund the routine expense and development. As the state financial source, the government strives to put as much money as possible into the state treasury. This effort is conducted in extensification and intensification method of tax collection through improving regulations on various types of taxes such as Income Tax (PPH), Value Added Tax (PPN) and Sales Tax on Luxurious Goods (PPnBM), Land and Building Tax (PBB), and so on. Meanwhile, the regularend function (regulator) means that tax functions as an instrument to regulate or implement government policies in the social and economic and achieve certain goals out of the financial sector (Resmi, 2011)

Regarding State or central tax, about which an inspection at the Tax Service Office (KPP) is conducted there consists of only three types, namely Income Tax (PPH), Value Added Tax (PPN), and Sales Tax on Luxury Goods (PPnBM) (Listyaningtyas, 2012). Income Tax or PPh is a tax imposed to an individual or an entity on the received income or earned in a fiscal year, such income tax can be business profit, salary, honorarium, reward, and other forms. Income Tax was first applied in Indonesia as an integral taxation system applied by the Colonial Government of Dutch East Indie (Mustika, 2012).

There are several obstacles to tax collection, which are passive resistance and active resistance. This passive resistance is when people are reluctant to pay taxes because of several factors, namely intellectuality and morality in society; a taxation system which is difficult for the society to understand; a poorly implemented control system. This active resistance related to the effort to avoid paying taxes directly to the government, which covers (Palowa, 2018):

- a. Tax Avoidance is an act of avoiding taxes by utilising the loopholes of the tax regulations and laws of a certain country. In Indonesia, Tax Avoidance is an illegal act. There are some ways of Tax Avoidance, namely (Chandra & Natalia, 2016):
  - a) Moving the tax subject and/or the tax object to some countries which apply a special tax or tax break (Tax Haven Country) to a certain type of income (Substantive Tax Planning)
  - b) An effort of Tax Avoidance by keeping the economic substantiation of a transaction through formal selection which incurs the lowest tax (Formal Tax Planning)
  - c) The provisions of Anti Avoidance on the transaction of transfer pricing, thin capitalization, treaty shopping, and controlled foreign corporation (Specific Anti

Avoidance Rule), and transaction which is not completed with business substantiation (General Anti Avoidance Rule).

- b. Tax Evasion is something which aims to reduce tax burden by violating the tax regulations and laws in Indonesia. Furthermore, if the tax avoidance exceeds the benchmark, this activity can include tax evasion (Dewi & Noviani, 2017).

Technology as an important necessity today affects various aspects of everyday life, so that the country is required to utilize and apply modern technology in various aspects of life. Business is one of several aspects of life which always gets a space to develop continuously with the modern technology utilization and application, namely through online application system-based service as a form of business competition which simplifies and accelerates society's mobility. Therefore, the online entrepreneurs/business doers in marketing and selling their merchandises utilize the internet network and the telecommunication line such as smartphone as their medium. Business transaction utilized by online entrepreneurs/business doers is recognized as e-commerce or electronic transaction (Utomo, 2013).

The uprising popularity of online entrepreneurs causes the number of online entrepreneurs in Indonesia to increase continuously in these recent years. However, the high interest of buyers' purchasing which is inverse to the availability of time the consumers have to shop conventionally owing to their piling works, heavy-trafficked road leading to congestion causes the costumers' desire to shop their needs quickly, one of which is using online shopping service or commonly known as personal shopper (Wariati & Susanti, 2014). Online shopping service, one of products in service which is offered by online entrepreneurs through social media, namely Instagram, Facebook, Twitter, Line, Whatsapp, and so on, has a big role in society social change (Ahmad, 2020), especially as a marketing medium to the service they offer. Electronic Marketing (E-Marketing) is a marketing concept by using the information and communication technology media which enable to do transaction with any costumer wherever they are (Lusianti, 2018).

The process of utilizing this technology is very beneficial for online business doers or costumers because online business doers only need a device or smartphone and an internet network as media to market or sell the products they provide and so does the costumers, who can get the goods they want much more easily and very flexibly without having to go to a conventional shop. The personal shopper business does not require a lot of capital to be used as a main job or a side job, yet this job depends on the costumers' confidence (Hapsari, 2018). A personal shopper, in general, is a job in the service sector which aims to gain a benefit from the service users by buying branded or unbranded goods or objects that complying with service users' desire (buyers or customers) in a mall or a shop located outside or inside of the country (Sa'adah, 2019).

The position of the personal shopper in this case acts as the third party or the intermediary between the seller and the buyer. Personal shopper usually takes some pictures of goods or products in the mall or shop then upload the results of the pictures of the goods or products and at the same time offer the goods or products by including the

price and the amount of compensation or fee for the shopping service to their followers through social media. If someone is interested and an agreement occurs, then the personal shopper will buy the goods or products the type and quantity of which comply with the service user's desire. In its practice, between the personal shopper doer and the shopping service user, there is no written agreement regarding the purchase of these goods, the service user only sees the pictures along with the information on the price of goods or products and the compensation or fee through the personal shopper's social media and then they communicate through a personal conversation with the personal shopper.

Trade through an electronic system or online is regulated in Law Number 19 the Year 2016 concerning the Electronic Information and Transaction (UU ITE) and Government Regulation Number 82 the Year 2012 concerning the Implementation of Electronic System and Transaction. Based on Article 18 of the UU ITE, with an agreement by both parties, namely the shopping service doer and the shopping service user on a transaction, then an electronic contract has occurred, marked by an agreement regarding various provisions which are regulated online as a form of an electronic contract. Based on Article 47 Paragraph (2) Government Regulation the implementation of Electronic System and Transaction is deemed valid if:

- a. An agreement of the parties occurs
- b. Executed by a competent or authorised legal subject representing in accordance with the constitutional regulations
- c. The transaction object may not be contradictive against the constitutional regulations, common ethic and order.

In accordance with the legal view that the transaction of this shopping service (personal shopper) is permissible, because principally between a personal shopper and a buyer an engagement occurs, in which between the service user and the personal shopper respectively is burdened with rights and obligations, where the service user is obliged to pay the price for the service used complying with the agreement and is entitled to the goods or products complying with what they have requested or entrusted to be purchased.

Meanwhile, the personal shopper is obliged to buy goods or products complying with service user's request and is rightful for the compensation or fee complying with the agreement. An engagement is usually established when the service user fills in an order form provided by the personal shopper, which indicates that there has been an acceptance to the offering from the personal shopper or it is called an agreement, and the service user is required to pay partially or entirely (paid off) first by bank transfer to the personal shopper's account. In a case a personal shopper whose area of the purchased goods or products is located inside the country, then there is not any problem related to taxation cost considering that the price of the branded or unbranded goods or products in the domestic mall or shop has included the tax price, in addition to that the burden of paying the tax is not incurred to the personal shopper but to the shop or mall which sells the goods or products. However, it is different if the personal shopper purchases some goods or products from abroad, which causes the personal shopper to be able to obtain the goods

or products only after going abroad first, then the burden of paying taxes on the goods or products from abroad is incurred to the personal shopper. However, in practice the personal shoppers frequently do not obey the rules for paying taxes and avoid taxes, aiming to obtain a lower price for the goods or products they carry from abroad. Thus, it is not surprising if there is a difference in price for the same goods or products between those displayed in shops or malls in Indonesia and those brought by the personal shoppers from abroad, because the goods or products brought by personal shoppers from abroad have not been taxed. The modus of violation commonly used to avoid taxes, especially customs duty, by personal shoppers on the goods from abroad, is by splitting their luggage onto several people or bringing the goods by themselves claiming that the goods are theirs, other than that sometimes the personal shoppers also use the modus of under invoicing or notify the price is below the actual transaction value. They do this to avoid the exemption value limit of US\$500. Another commonly used modus is by using courier or consignment which allows it to appear as if the personal shopper's total spending has not reached the limit by the authorized official at the airport.

The efforts of Tax Avoidance by personal shoppers result in a state where the country has experienced a loss of up to IDR 4,000,000,000.00 (four billion rupiahs), based on data calculated from the beginning of 2019 to September 2019, there are 422 cases of violations on personal shoppers. Those violation cases generally occur at Soekarno-Hatta Airport and the carried goods are dominated by clothing, cosmetics, bags, shoes, and other high-valued goods.

The purpose of this research carried out is to get a clear understanding and knowledge about the collection of income tax on personal shoppers; to find out the subject and object of tax for taxpayer, to find out the legal consequences for personal shoppers who do not pay taxes, another purpose of this study is to contribute ideas to law science so that it can be useful for future research.

## Research Problems

Based on the above background, the formulation of the problem is taken as follows: *first*, is a personal shopper a taxpayer?; *second*, what are the legal consequences for the personal shopper who does not pay taxes?

## Research Method

The type of legal study the author uses in this paper is normative legal study, so the method used is a legal study method which aims to find solutions on legal issues and problems emerging in them, so that the result which will be sought later is to provide a prescription about what is supposed to be on the proposed legal issues. The legal study is a process to find legal rules, legal principles, and legal doctrines in order to answer legal issues which are dealt with (Marzuki, 2005).

This study uses a problem approach method with a conceptual approach and a statutory approach. This type of study with a statutory approach examines all regulations or provisions related to the legal issues that are being dealt with (Marzuki, 2008). Of those is to analyze the constitutional regulation which regulates the personal shopper. A conceptual approach is an approach that is carried out by using the views and concepts of several thinkers (experts) and the doctrines developing in law science as a basis for this study in order to build a legal argumentation in solving the legal issues which are being observed (Marzuki, 2005).

The legal materials used in the writing of this study are mainly the primary legal materials derived from the constitutional regulation in the Indonesian Positive Law, the regulations about taxation, the regulations about income tax especially those related to the issues. Those primary legal materials are:

1. Law Number 36 the Year 2008 about the fourth amendment to Law Number 7 Year 1983 about Income Tax;
2. Law Number 16 the Year 2009 about the fourth amendment to Law Number 6 Year 1983 about the General Provision and Taxation Procedure;
3. Law Number 19 the Year 2016 about Electronic Information and Transaction;
4. Government Regulation Number 23 the Year 2018 about Income Tax from a Business Received or Earned by Taxpayer who Owns Certain Gross Circulation;
5. Regulation of Directorate General of Tax Number PER-32/PJ/2010 the Year 2010 about the Implementation of Imposing Income Tax Article 25 for Taxpayer of Individual & Certain Entrepreneur;
6. Regulation of Directorate General of Customs & Excise Number Per-21/BC/2018 about Export Customs Declaration;
7. Financial Minister Regulation Number 203/PMK.04/2017 about the Provision of Export and Import on Goods Carried by a Passenger and Transportation Attendant;
8. Financial Minister Regulation Number 112/PMK.04/2018 about the Amendment to Financial Minister Regulation Number 182/PMK.04/2018 about the Provision of Shipment Goods Import

The method of legal analysis is carried out by the deductive method, by analyzing the sources of legal materials such as national constitution and international conventions. Out of the result of the analysis a core which is a general conclusion is then drawn. The conclusion is then used to resolve the legal issues of this writing.

## **Discussion**

### **Personal Shopper as Taxpayer**

The growing phenomenon of shopping service correlates with the development of technology and the desire to own some economic goods despite having distance and time trouble. Shopping service generally can be defined as a business opportunity or service to buy some ordered goods requested by the service user by utilizing the technology or social

media which can be Instagram, Whatsapp, or other applications for its marketing (Muchtar, 2019). Hence, it can be said that shopping service is a job in service sector by buying some goods or products complying with the service user's desire. Owing to the fact that there are some attributes to the customer's or the service user's satisfaction related to the shopping service, which are those related to the products, service and purchase (Kurniawati, 2018). A shopping service is an option chosen by most people to obtain some economical goods desired despite having distance and time trouble. This causes of the shop service to be greater and greater along with the development of technology which is getting more modern.

The popularity of the shopping service causes people to consider it as one of side/freelance jobs, or even make it as the main job/profession (Supriyadi, 2020). This means that anybody can start this shopping service business only with a gadget or a device they have along with a social media account considering this shopping service is generally done online through social media. This shopping service business can be started on purpose or by accident. Being done on purpose is by making the shopping service a main job or profession where the person will go abroad or to a certain place to buy some goods desired by the service user. It's different from the shopping service which occurs by accident where the person does this activity (seeing a concert, having holiday or doing any other activities) happening abroad or in a certain place, who later finds an opportunity to get some extra profit with the shopping service, so that it relates with a proverb "killing two birds with one stone" where the shopping service business doer has some fun or finishes their business while gaining some profit when returning back with the goods requested by the shopping service user.

The engagement between the shopping service business doer and the shopping service user is established when acceptance and offering occur, which indicates an agreement between the parties. The establishment of the engagement causes each party to be burdened with rights and obligations. In this case the business doer is obliged to buy the goods requested by the service user according to the agreement. On the other hand the service user is obliged to pay the agreed price. The bidding stage occurs when a shopping service business doer takes a picture of the goods or products and uploads them to social media by including the price of the goods or products along with the amount of the shopping service compensation or fee. Acceptance occurs when a prospective service user is interested in the offer of the shopping service business doer, who then accepts the offer and an agreement occurs between the parties on the price and form of the goods being offered.

Article 1 point 2 of Law Number 16 the Year 2009 about the Fourth Amendment of Law Number 6 Year 1983 about General Provision and Taxation Procedure (Letter of Law) defines the taxpayer as an individual or an entity, including tax payer, tax deductor and tax collector, who have taxation right and obligation in accordance with the provisions of constitutional taxation regulation. Furthermore, in Article 2 paragraph (1) of Law Number

36 Year 2008 about the Fourth Amendment to Law Number 7 Year 1983 about Income Tax (UUPH) states that the subjects of income tax include:

- a. 1. An individual
2. An inheritance which is not divided yet as one unit replacing the entitled
- b. An Entity; and
- c. A permanent establishment whose doer is equalised as an entity

Based on the domicile or residence criteria, as stated in Article 2 paragraph (2) of Income-tax law, tax subjects differ into a domestic subject taxpayer and a foreign subject taxpayer. Domestic subject tax includes an individual and an entity residing or domiciled in Indonesia, as well as undivided inheritance as a unit to replace the entitled one in the form of a house, a shop-house, an office, a warehouse, or any other forms that are leased and potential to be an income. Meanwhile, foreign subject tax is an individual who does not reside in Indonesia, an individual who is in Indonesia for not more than 183 (one hundred and eighty three) days within 12 (twelve) months, and an entity which is not established and domiciled in Indonesia, which earns an income from Indonesia by carrying out business activities in the form of a permanent establishment as well as one which earns an income from Indonesia by not carrying out business activities in the form of a permanent establishment.

The obligation to pay the income tax arises from the time an individual or an entity earns an income from a business activity he carries out, either an income generated from Indonesia or through a Permanent Establishment (BUT) in Indonesia (Puspawati, 2016). Likewise, an entity from the date of its establishment and the time it is domiciled in Indonesia which earns an income in Indonesia must pay the income tax. A taxpayer has some rights and obligations; with taxpayer fulfilling their obligations, their rights are also protected by law. This taxpayer obligation is taxpayer compliance, where there are two types of taxpayer compliances, namely formal and material tax compliance, formal compliance means the taxpayer is in accordance with the law while material compliance means taxpayer is in accordance with the content and core of taxation law (Djaha & Pradnyani, 2020). The obligations that must be fulfilled by a taxpayer include registering themselves to have a Taxpayer Identification Number (NPWP), paying/ deducting/collecting and reporting taxes, being cooperative in tax audit, and providing some data related to their business activity, business circulation, business income, and financial report from their business activity. Meanwhile, a taxpayer rights include the right to tax excess, the right in tax audit, the right to file an objection/ appeal/ review on the result of an audit, and the right to the warranty of the confidentiality on taxpayer data.

The tax object is every object which can be taxed, so that in the income tax as regulated in Article 4 of the Income Tax Law, the object of the tax is income, namely any additional economic capability received or earned by a taxpayer, which can be generated from inside or outside of Indonesia and can be used for consumption or to increase the wealth of a taxpayer, under any name and form, including:



- a. a compensation or fee regarding a job or service received or earned including salary, wage, allowance, honorarium, commission, bonus, gratification, pension money, or fee in any other forms, except being distinctively determined in this law;
- b. a prize from a jackpot or a job or an activity, and an award;
- c. business profit;
- d. profit as a result of sales or wealth transfer
  1. profit as a result of wealth transfer to limited corporation, alliance, and any other entities as a share substitute or capital attachment;
  2. profit as a result of wealth transfer to shareholder, ally, or member obtain by limited corporation, alliance, and any other entities;
  3. profit as a result of liquidation, merger, consolidation, expansion, rupture, business accusation, or reorganization under any name and form;
  4. profit as a result of wealth transfer in the form of gift, aid, or charity, except one given to the pedigree and religious entity, education entity, social entity, including foundation, cooperation, the provisions of which are further regulated with the financial ministry regulation, as long as there has no relation with business, job, ownership, or authorisation among the concerned parties; and
  5. profit as a result of sales or partial or complete transfer of mining right, certificate of participation, or capitalisation in mining company;
- e. refund of tax payment which is incurred as cost and additional payment of tax refund
- f. interest including premium, discount, and fee for the warranty of loan settlement;
- g. dividend, under any name and form, including dividend from an insurance company to a policyholder, and profit share of cooperation;
- h. royalty or fee for the right use;
- i. lease and any other income related to the wealth use;
- j. gradual payment revenue or earning
- k. profit as a result of debt exemption, except reaching some certain amount determined by government regulation;
- l. profit from the foreign currency gap;
- m. surplus gap as a result of asset revaluation;
- n. insurance premium;
- o. dues received or gained from a group of members consisting of taxpayers running a business or a freelance job;
- p. nett wealth addition generated from the income which is not taxed yet;
- q. income which is not taxed yet;
- r. income generated from a syariah-based business;
- s. interest fee as mentioned in the law regulating about the general provision and taxation procedure; and
- t. surplus of Indonesia bank

The growing phenomenon of shopping service has a correlation with the development of technology and the desire to own some economical goods despite having

distance and time trouble. From the description about the popularity of the shopping service as one of employments today, this causes people to start making the shopping service as one of side/freelance jobs, or even making it as a main job/profession (Supriyadi, 2020) and from the description on Article 4 of Income Tax Law we can figure out that with making the shopping service as an employment or a job this means that the source of income of the shopping service doer is the amount of compensation or fee for the service offered from the transaction which is done between the shopping service business doer and the service user.

Basically, there are two kinds of shopping service doers for the goods originating from abroad currently mushrooming in cyberspace, namely personal shopper and direct selling. The definition of these two types of shopping service is not regulated in a specific regulation, but in the perspective of personal shopper tax it is defined as the process of selling ordered goods requested by the buyer to the shopping service seller with taking some profit from the fee agreed by both parties (Wijaya, n.d.). The method commonly used by personal shoppers is hand carry, which is by carrying the goods directly, because the personal shopper is a passenger of a transportation originating from a country where they purchase the goods which in turn enters the territory of Indonesia. Meanwhile, direct selling is defined as a direct selling method; this means the process of selling the ordered goods requested by the buyer to the shopping service seller with taking some profit from the difference between the purchase price and the selling price (Wijaya, n.d.). The shopping service doer that uses the direct selling method receives the goods from abroad which in turn they sell to costumers residing in the territory of Indonesia. In brief, to distinguish between personal shopper and direct selling, personal shopper is related to luggage and direct selling is related to shipment goods.

There is no rule regarding the shopping service, for both personal shopper and direct selling, because Customs and Excise do not recognize the terminology regarding the shopping service, but personal use and non-personal use stuff. The regulation regarding personal use and non-personal use stuff which is included in the luggage can be found in Financial Minister Regulation No. 203/PMK.04/2017 about the Provisions of Export and Import on Goods Carried by a Passenger and a Transportation Attendant (hereinafter referred to as PMK 203/2017). The main thing regulated by PMK 203/2017 which was valid from January 1 2018 is related to the exemption of imported goods for personal use stuff up to a value of US\$ 500/person and the elimination of restriction on the value of goods for family (Purnadi, n.d.). This means that if the goods carried exceed the value of US\$ 500, the excess is charged to customs duty and tax for importation. In addition, the shopping service goods brought from abroad cannot be categorized as goods for personal use stuff, as a merchandise instead, so that the shopping service goods are still subject to customs duty and tax for importation even though the value is below US\$ 500 (Ajeng, 2019). Meanwhile, the regulation regarding direct selling can be found in Financial Minister Regulation Number 112/PMK.04/2018 about the Amendment to the Financial Minister Regulation Number 182/PMK.04/2018 about the Provisions of the Shipment

Goods Import (hereinafter referred to as PMK 182/2018) and the Regulation of the Directorate General of Customs and Excise Number Per-21/BC/2018 about the Export Customs Declaration (hereinafter referred to as PBC 21/2018).

The regulation regarding personal shopper who carries non-personal use stuff is mentioned in Article 7 paragraph (1) letter b PMK 203/2017 which states that the imported goods can be goods carried by a Passenger or the imported goods carried by a transportation Attendant besides their personal stuffs as referred to in letter a. Furthermore, in Article 8 paragraph (1) and paragraph (3) it is stated that the imported goods are goods arriving together with a passenger or a transportation Attendant and to prove the ownership of the imported goods the passenger or the transportation attendant shows their passport and boarding pass. The description in Article 7 paragraph (1) letter b, Article 8 paragraph (1), and Article 8 paragraph (3) PMK 203/2017 is in accordance with reference to the definition of a personal shopper in the tax perspective, although the definition of a personal shopper is not described. The personal shopper who has brought the non-personal use import stuff must file a written customs declaration in the form of a special goods import declaration to the Customs and Excise Official at the Customs Office.

Further in Article 16 correlated with Article 18 paragraph (1) letter f PMK 203/2017 states explicitly that non-personal use stuffs mentioned in Article 7 paragraph (1) letter b PMK 203/2017 are subject to customs duty and tax for importation as well as the general provision of importation applies. The provision of the customs duty rate which can be imposed on the imported goods carried by a personal shopper is regulated in Article 24 paragraph (3) PMK 203/2017, namely, the customs duty rate on the goods is determined in accordance with the provision of the constitutional regulation regarding the imposition of the general customs duty rate; and the customs value determined based on the entire customs value of the imported goods. The customs value is the basis for calculating the customs duty and tax for importation. Besides, the determination of the customs value is related to the actuality on the notification of the customs value by the importer, which affects the calculation amount of custom duty and tax for importation paid by a personal shopper (Winarno, 2013). Likewise the concerned tax for importation as referred to in Article 25 PMK 203/2017 which states that the collection of tax for importation as referred to in Article 12 paragraph (2); Article 14 paragraph (2); Article 16; Article 18 paragraph (1) letter e; and Article 18 paragraph (1) letter f, should be implemented in accordance with the provision of the constitutional regulation in the taxation sector. The types of taxes for importation include Income Tax (PPh) Article 22 for export and import, Value Added Tax (PPn), and Sales Tax on Luxurious Goods (PPnBM) (Sari, 2016). This Income Tax Article 22 is paid in the current year through deduction or collection by certain parties, and the collection is final and not final in nature, if it is final, the tax paid can be credited from the total of payable income tax at the end of the year when filling the SPT (Firsta, 2019). As well as the income tax which is final in nature has special treatment

where the imposition of the tax is considered complete when it is deducted from the income (Prasetyo, 2017).

Personal shopper is generally a business carried out by an individual who purchases some requested goods abroad. Based on Article 2 paragraph (3) and paragraph (4) letter h Government Regulation Number 23 of 2018 about Income Tax from Businesses Received or Obtained by a Taxpayer Who has Certain Gross Circulation (PP 23/2018) which states that the income received by the individual taxpayer from an intermediary service as a type of service in connection with freelance work is not subject to the income tax which final in nature. Therefore, if a personal shopper registers their shopping service as the main business activity, then the form of tax which can be imposed is the exemption from the imposition of the final income tax for Micro Business (UMKM) 0.5% x turnover and is subject to the income tax Article 25 for a turnover which does not exceed 4.8 billion rupiah in a year. If the turnover is above 4.8 billion rupiah, then bookkeeping is required. Net income is calculated based on the Regulation of the Directorate General of Tax Number PER-17/PJ/2015, and then the net income is deducted by Non-Taxable Income (PTKP) to determine Taxable Income (PKP). The rate used is the progressive tax rate adjusted to the taxable tax level as regulated in Article 17 of the Letter of Law. Personal shopper is required to report their annual tax not later than the end of March in the following year (Wijaya, n.d.). It is different if a personal shopper is used as a side business, then it is subject to the income tax Article 22, which is 7.5% if you have NPWP (Tax Registration Number) or 15% if you do not have NPWP (Tax Registration Number) (Purnadi, n.d.).

Another thing to remember is that the imposition system of the online business taxpayer is not different from conventional shop in general; the only difference is that the media used in this case is the internet (Cahyadi, 2018). There is no difference between the tax application on the online business and that on the conventional shop because based on Article 4 paragraph (1) letter d of the Income Tax Law, the profit from sales is one of the income tax objects. Besides, the Regulation of Directorate General of Tax Number PER-32/PJ/2010 Year 2010 about the Implementation of Income Tax Article 25 for Certain Individual Entrepreneur Taxpayer (Perdirjen Pajak 32/2010) confirms that the individual entrepreneur through the internet (online) is required to pay income tax according to the regulation. In spite of not owning a physical place of business, the obligation to pay Income Tax is still binding on them.

From the description above, it can be seen that Customs and Excise do not recognise the term of Shopping Service, and only recognises the terms of personal use and non-personal stuff carried by a passenger or transportation attendant regulated in PMK 203/2017. A passenger who carries non-personal use luggage can be a personal shopper who earns some income from the shopping service as their business activity and usually uses the hand carry method. Even so, PMK 203/2017 which is used as the basis to tackle the problem regarding the shopping service is actually still in a grey area which is still

unclear, potential to multiple interpretations and there is still a loophole for a personal shopper to avoid taxes.

It was mainly related to the definition of high value goods, which is still unclear considering that high value goods are not dangerous goods that threaten security and safety. There can be differences in assessment and measure by officers which cause a legal uncertainty. Although in its practice the process of classifying high-value goods is based on the assessment of officers in the field (professional judgment), the existence of a clear definition of high value goods can affect in the process of classifying goods, monitoring and recording carried out by officers (Adhitama, 2020).

Personal shoppers may use the excuse that the goods they are carrying are their personal belongings by hiding the price tag or by splitting the goods they carry with other passengers (splitting), sometimes by reporting the price of these goods to be lower than the actual transaction value (under invoicing), so that the personal shopper gets facilities in the form of exemption from customs duty and tax for importation by claiming the goods as their personal stuffs. Despite its reasonable quantity, type, and nature and some consideration as souvenirs from abroad, sometimes these goods are classified as high value goods the price of which are above the minimum value of US\$ 500/person. Another thing that may happen is the ignorance of Indonesian citizens regarding the provision related to the obligation to pay taxes on the imported goods in the form of customs duty and taxes for importation. Besides, it is related to the awareness of Indonesian citizens in paying taxes considering that the tax collection system in Indonesia uses a Self Assessment System, which means that the public is required to play an active role in calculating, reporting and storing their taxes on the basis of trust and freedom, in other words the use of Self Assessment System creates greater tax right and obligation for taxpayer (Anggarsari, 2010).

### **Legal consequences for personal shopper not paying any tax**

The awareness in tax is the taxpayer voluntary act in contributing financially by paying their tax obligation on time and in the right amount. Before discussion about the legal consequences for the personal shopper who do not pay any tax, the author will explain about the related requirements in tax collection and three systems in tax collection applied in Indonesia and some factors causing the taxpayer does not pay their tax as well as its loopholes. Regarding the requirements of tax collection which must be fulfilled, there are four points, namely (Siamena, 2017):

a. Tax collection must be fair

The same as the Letter of Law aiming to create justice in tax collection, fair in the constitution and fair in the implementation.

b. Tax collection do not disrupt the economy

Tax collection must be strived in some way in order that it does not disrupt the economic condition in production activity, trade and service.

c. Tax collection must be efficient

Cost issued in tax collection has been expected, a condition where the collected tax is lower than the tax operational cost should be avoided; hence, tax collection system should be simple and easy to be implemented.

d. Simple tax collection system

Simplicity will ease the taxpayer in calculating the tax burden which must be paid so that a positive impact for the taxpayer will emerge to improve the awareness in tax payment, on the contrary if the tax collection system is too complicated or not simple, people will more reluctant to pay some tax or will avoid paying any tax.

Furthermore regarding the three systems of tax collection applied in Indonesia, namely (Sumantry, 2011):

1. Official Assessment System is a tax collection system which provides the authority to the government (fiscus) to determined the amount of payable tax which must be paid by a taxpayer. In this case the passive one is the taxpayer because they only need to wait for the determination of tax by fiscus and then pay the payable tax in accordance with the amount of tax determined by fiscus. For example: Vehicle Tax, Title Transfer Tax on Vehicle.
2. Self Assessment System is a tax collection system that provides the authority, trust and responsibility to the taxpayer to calculate, reckon, pay and report on their own the amount of tax to be paid. In this case, the active one is the taxpayer to calculate, reckon, deposit and report the amount of payable tax, while the fiscus is passive in nature only providing direction, counselling, guidance, service and supervision to the taxpayer in order to fulfil their obligation properly. For example: Hotel Tax, Entertainment Tax; based on Law Number 28 Year 2009, entertainment tax is a tax on organising an entertainment, the existence of this Regional Regulation will be the basis for the government to impose and collect the Entertainment Tax located in the concerned Regency/City and another example is Restaurant Tax.
3. With-holding System, is a tax collection system which provides the authority to the third party to deduct and collect the amount of the payable tax from taxpayer. In this system the designated party as the tax collector or deductor by the Letter of Law is given the authority and obligation to deduct or collect payable tax from the taxpayer and must deposit it soon to the State Treasury in accordance with some designated term. If the third party commits a violation or evasion then to him sanction will apply in accordance with the constitutional regulation of taxation.

Tax collection system has some consequences where the responsibility of complete collection is on the taxpayer, while the tax resistance frequently occurs because of utilising the law loopholes (Tax Avoidance) or with an effort of tax evasion which is frequently committed by a taxpayer. In its practice tax avoidance does not violate the contents of the law (The letter of law) but it just does not support the purpose of the taxation law in Indonesia. Passive resistance and active resistance in terms of tax collection have been explained in the background. Tax avoidance is currently the main concern of almost all countries. Tax avoidance practice is mainly carried out in cross-border business

transactions carried out between companies with special cooperation. Tax avoidance practice is generally carried out by taking advantage of differences in tax regulations. Tax avoidance practice is designed in such a way in order not to violate official tax provision, still it violates the economic substantiation of a business activity. The tax avoidance practice is carried out in a tax planning which can take several forms (Hidayat & Mulda, 2019) :

- a. Substantive tax planning, which is moving the subject of tax and or the object of tax to a country categorised as a country which apply a special treatment on a certain type of income
- b. Formal tax planning, carrying out the tax avoidance by still keeping the economic substantiation from a transaction by choosing some form of formal transaction type which impose some lower tax.

There are several factors for a taxpayer to not pay taxes. The form of reducing the tax burden illegally is by reporting sales that are smaller than they should be and inflating the company cost by imposing a fictive cost (Palowa, 2018). With the existence of loopholes (that can be exploited in the constitution to minimize the tax burden) in the constitutional regulation, a taxpayer can carry out legal tax avoidance. However, many taxpayers have chosen a wrong way that they commit an illegal act called tax evasion.

The factor that a taxpayer who is reluctant to pay taxes or commits tax evasion act is owing to the economy, too high tax burden, complicated tax system, lack of assertiveness in the government, bad experience taxpayer had, taxpayer's disappointment to the tax authorities and the distrust to the government bureaucracy who works in the tax authority, there is a loophole in practice of wholesale tax (Dewi & Mitrawan, 2020). For a simple example, we have paid a tax but it is entrusted to the officer and it turns out that it is not paid by the officer. Based on Financial Minister Regulation Number 182/PMK.03/2015 Article 2 paragraphs 1 and 2, there are subjective and objective requirements for a taxpayer and they must meet these requirements, in which they are required to report the income and pay according to the payable tax without reducing the tax burden and a taxpayer is required to report related to their business activity despite a small profit of income from the business.

In terms of assessing the effectiveness of income tax revenue, referring to the income tax law, there are several ways to see: taxpayer compliance in implementing income the tax payment and reporting; the application of income tax sanction; the income tax revenue target. Thus, in term of tax revenue it cannot be measured in detailed number, but qualitative scale can only measure the effectiveness of tax revenue, namely the achievement of predetermined goals and objectives, which can be assessed by looking at the taxpayer compliance in carrying out the income tax payment, reporting the income tax and income tax revenue target (RW, et al., 2018).

Indonesia as a state of law has legal consequences that bind all of its citizens, where the existence of this legal protection is an applicable form of legal protection in Indonesia, and all the Indonesian citizens, including the taxpayers themselves. Then to get legal

protection for a taxpayer in term of dispute settlement, there have been several legal remedies that have been regulated in the Letter of Law, both internal objection measure and legal remedy through the judiciary. Settlement within the Directorate General of Tax can be conducted by correcting tax assessment; reduction or elimination of administrative sanction; reduction or cancellation of tax assessment and objection. Meanwhile, through the judiciary, namely appeals, lawsuit and review as legal remedies in case of tax dispute.

Legal consequences arise from a legal event, in which the right and obligation regulated in law are not fulfilled, which in turn it will result in a legal consequence in the form of sanction or another form. Sanction is an important thing in law although it is positioned in the closure, because this is a form of coercion from the state government against its citizens in case of orders, obligations, or prohibitions that have been regulated in the constitutional regulation issued by the Country (Raharja, 2014). With the existence of sanction in the constitutional regulation, it is expected that the provisions regulated can be implemented and not violated. The determination of imposing tax sanction aims to make taxpayer compliance to their obligations in terms of taxation, considering that the imposing tax sanction is one of the factors that affect the level of taxpayer compliance (Muliari, 2011).

According to Hans Kelsen, sanction is defined as the coercive reaction of a society to human behaviour (social fact) that disrupts a society, every norm system in Hans Kelsen's view always relies on sanction. Tax law certainty cannot be separated from its position as a part of the administrative law (Sinaga, 2017). In general, sanction is divided into three, namely criminal sanction, civil law sanction and administrative law sanction. Hence, the taxation sanction only consists of administrative sanction and criminal sanction, which have been regulated in Law Number 28 Year 2007 about General Tax Provision (hereinafter referred to as UU KUP). Taxpayer who is imposed to tax sanction, both administrative and criminal sanction, will of course be a burden. Therefore, taxpayer needs to know and understand the various kinds of sanctions regulated in the Letter of Tax in order to avoid these additional burdens. Generally, the purpose of applying or imposing sanction in the Letter of Tax is to collect tax money for the benefit of the state in accordance with the applied constitutional regulation. Applying or imposing sanction to taxpayer can create administrative order in the taxation sector and increase the compliance in fulfilling the obligation to pay the taxes it bears.

Administrative sanction is an instrument of power that is a public law in nature used by the government as a reaction to the incompliance on the obligations in the norm of State Administrative Law, based on this definition there are four elements of sanction in state administrative law, namely power, public in nature, used by the government and reaction to the incompliance (Susanto, 2019). Administrative sanction is often deemed light because it still gives someone physical freedom, but administrative sanction can even have a more deterrent effect than criminal sanction as long as the size of the sanction is heavier (B.Ilyas, 2011). Tax administration sanction consists of penalty charge,



interest charge and increment charge. Besides that, those sanctions are imposed to any kinds of violations.

a. Interest Imposition

A sanction related to the imposition of interest is based on Article 9 paragraph (2) letter a and paragraph 2 letter b of UU KUP. In paragraph (2) letter a, it is stated that taxpayer who pays their taxes after maturity will be subject to a fine of 2% per month which is calculated from the maturity to the date of payment. Whereas in paragraph (2) letter b it is stated that taxpayer who has just paid taxes after maturity for submitting an annual SPT will be subject to a fine of 2% per month, which is calculated from the end of the maturity for submitting SPT to the date of payment, and part of the month is calculated as one full month.

b. Increment Charge

This sanction is imposed to the taxpayer who commits a certain violation, this type of sanction can be in the form of an increment on the amount of tax they must pay with approximately 50% of the tax which is partially not paid.

c. Penalty Charge

Tax Sanction in the form of a fine is imposed to a violation related to the report obligation. The amount of this type varies, in accordance with the constitutional regulation.

A criminal sanction is a sharp and cruel sanction compared to the administrative legal sanction, because in the criminal sanction there will be given a deliberate suffer, the purpose of the criminal sanction itself is to provide a deterrent effect to the offender so that they do not repeat it for the second time and to prevent some crime which is a violation to the Law criminal sanction is applied. Crime in taxation shows that there is a violation of tax legal norms, if we see it from the legal perspective. If viewed from a sociological perspective, the taxation crime has shown that the existence of tax mafia is real within the Directorate General of Tax of Financial Ministry; the occurrence of crime in taxation is caused by a condition where the principle of law seeks to distinguish between negligence and deliberation (Kurniawan, 2019). The source of criminal law in Indonesia is the Criminal Code (KUHP) which is the primary general rules. For special rule out of the Criminal Code it is regulated in its own constitutional regulation. Criminal sanction related to taxation can be found in the Explanation of Article 13A of KUP which states that criminal sanction is the last resort to improve taxpayer compliance. The existence of criminal sanction as the last resort is known as the principle of *ultimum remedium*, which means that criminal sanction will be applied if other efforts have been made, in this case the administrative sanction, but has no effect at all, in other words, is ineffective to provide a deterrent effect to the taxpayer. The application of criminal sanction in taxation aims to increase the state income and the perpetrator of the crime is responsible for the losses incurred in tax sector revenue (Ablisar, 2015).

In the Letter of Tax, criminal sanction has been regulated, basically sanction in taxation is based on their nature which is related to negligence and due to deliberate

action, from this nature, criminal sanction can be imposed on taxpayer (Kusumo, 2009), on tax officer or fiscus and on the third party. The third-party meant that one who provides fictive information or evidence, obstructs an investigation and does not fulfil the obligation. This criminal sanction is imposed if the taxpayer commits a serious violation which causes a loss to state income and is committed by the offender more than once. Criminal sanctions in the Letter of Tax can be in the form of criminal fine, detention or imprisonment. The description of the types of criminal sanction is as follows (Resmi, 2003):

a. Criminal Fine

In this case, by imposing an administrative fine which is threatened/ imposed to taxpayer who violates the provision of the tax regulation, criminal fine sanction is imposed to the taxpayer but there is one which is threatened to the tax officer or to the third party which is both violation and crime in nature.

b. Detention

Detention is only threatened to a crime which is violation in nature. This can be imposed to taxpayer and the third-party.

c. Imprisonment

Imprisonment the same as detention, is a freedom deprivation punishment. Imprisonment is threatened to a crime. The threat of imprisonment is not imposed to the third party; it is only imposed to the tax officer and taxpayer.

Meanwhile, in UU KUP article 39 letter i regarding the criminal sanction it has been regulated, namely for people who do not pay taxes that have been deducted or collected. The sanction is imprisonment for a minimum of 6 months and a maximum of 6 years, as well as a fine of at least 2 times of the unpaid tax and a maximum of 4 times of the unpaid or underpaid tax. However, in addition to applying the sanction regulated by UU KUP, the government can take an alternative approach, through the imposition of social sanction, alternative effort can be conducted with publication sanction, so that the general public will know the violation or crime committed by the taxpayer (Cahyadi & Atmaja, 2017).

The imposition of tax sanction for online transaction is equalised to transaction tax at conventional shop in general. For taxpayers (in this case, online entrepreneur or personal shopper) who do not carry out their tax obligation or avoid paying tax deliberately which violates the Law, the Directorate General of Tax will conduct tax collection. This action is carried out if the taxpayer does not pay the unpaid tax in accordance with the term determined in the Tax Collection Letter (STP), or Tax Assessment Letter (SKP), Notice of Tax Correction, Objection Decision Letter, Appeal Verdict, then the Directorate General of Tax can conduct the billing procedure. The billing procedure begins with a Warning Letter and followed up with a Distress Warrant. If the taxpayer still does not pay his tax bill, confiscation and auction of the confiscated taxpayer's property can be carried out to pay the unpaid or unpaid tax. The Directorate General of Tax (DJP) can conduct prevention and take as a hostage the taxpayer or tax bearer who is not cooperative in paying their tax debt.

## Conclusion

Based on the description above, it can be concluded as follows: the first, Personal Shopper is taxpayer. They must pay tax from the profit complying with the income on the compensation of service he offers. The form of tax imposed on personal shoppers is divided into two, if the personal shopper makes the shopping service as their main business activity or the personal shopper makes shopping service a side business activity. If a personal shopper makes shopping service as their main business activity, the obligation that must be done is to pay the amount of net income and the tax base by using a progressive tax rate to determine the amount of taxable income. If the turnover is above 4.8 billion rupiahs, it is mandatory to do bookkeeping and report the annual tax.

The second, the legal consequence for personal shopper who does not pay taxes is that they can be subject to both administrative and criminal sanctions, the administrative sanction is imposed to taxpayer who pays their taxes after the maturity, commits a certain violation, and violation related to reporting obligation. Meanwhile, a criminal sanction is imposed if the taxpayer commits a serious violation which causes a loss to state revenue and is committed by the offender more than once.

## Suggestion

A suggestion from the author is that the government should further regulate the tax obligation on personal shopper that has not been clearly defined in Law number 36 the Year 2008, the fourth amendment to law number 7 of 1983 about income tax to avoid fraud in personal shopper. It is expected that personal shopper will pay more attention to tax in the future, by paying tax in accordance with their income for the service they offer. Furthermore, it is better for the personal shopper to conduct their job to have an official document or what is often called a license that states that the personal shopper is official, so that tax collection will be easy to apply. Besides, related to sanction in taxes although there are administrative sanction and criminal sanction, but in practice only administrative sanction is applied, so that the deterrent effect for taxpayer is less or even there is no deterrent effect, which in the end it will lead to a situation where the taxpayer keeps committing violation or avoidance of paying tax. So, in practice, criminal sanction should also be applied so that people have a deterrent effect when they commit tax violation. Hence, in the future it will have an impact on increasing state revenue and can improve people's welfare. In addition, there is also a need for a clear definition of high value goods related to the high-value goods that are usually carried by personal shopper in carrying out their shopping service business so that there is a legal certainty regarding the classification, supervision, and recording of these goods.

## References

- Ablisar, M. et.al. (2015). Asas Ultimum Remedium dalam Penerapan Sanksi Pidana terhadap Tindak Pidana Perpajakan oleh Wajib Pajak. *USU Law Journal*, 3 (2), 115-125.
- Adhitama, S. (2020). Mekanisme Pengawasan High Value Goods (HVG) Atas Tindak Lanjut Penerbitan Nota Hasil Intelijen Pada Barang Penumpang Oleh Kantor Pelayanan Utama Bea Dan Cukai Tipe C Soekarno Hatta. *Jurnal Info Artha*, 4 (1), 62-82.
- Ahmad, U.R. (2020). Pemberlakuan Pajak terhadap Barang Hasil Transaksi Jasa Tititip Online. *Jurnal Suara Hukum*, 2 (1), 71-85.
- Ajeng, B. (2020). Wah, Jastip Luar Negeri Bakal Kena Pajak Bea Cukai Nih?. Retrieved 16 November 2020, from <https://uzone.id/wah-jastip-luar-negeri-bakal-kena-pajak-bea-cukai-nih>.
- Anggarsari, S.D. (2010). Analisis Perlakuan Pajak Penghasilan Bagi Wajib Pajak Wanita Kawin. *Jurnal Ilmu Administrasi dan Organisasi*, 17 (2), 138-147.
- Anitasari, A.M., Topowijono., & Husaini, A. (2016). Analisis Penerapan Self Assesment System Pajak Hiburan di Kota Blitar. *Jurnal Perpajakan*, 10 (1), 1-11.
- Cahyadi, A. & Margana. (2018). Kebijakan Optimalisasi Pajak Penghasilan Dalam Kegiatan E-Commerce. *Jurnal Veritaset Justitia*, 4 (2), 494-518.
- Cahyadi, A., et.al. (2017). Pembaharuan Sanksi Pajak Sebagai Upaya Mengoptimalkan Penerimaan Negara. *Jurnal Veritaset Justitia*, 3 (2), 358-388.
- Chandra, J.C., et.al. (2016). Pengaruh Preferensi Risiko Eksekutif dan Ukuran Perusahaan Terhadap Penghindaran Pajak pada perusahaan Sektor Pertambangan. *Jurnal Akuntansi Kontemporer (JAKO)*, 8 (1), 1-15.
- Dewi, A.A.P.D & Mitrawan, A.T. (2020). Studi Fenomenologi: Makna Ketidakpatuhan Wajib Pajak Importir. *Jurnal KRISNA: Kumpulan Riset Akuntansi*, 12 (1), 84-94.
- Dewi, Ni Luh Putu Puspita Dewi & Noviari, Naniek. (2017). Pengaruh Ukuran Perusahaan, Leverage, Profitabilitas dan Corporate Social Responsibility Terhadap Penghindaran Pajak (Tax Avoidance). *E-Jurnal Akuntansi*, 21, 882-911.
- Djaha, P., & Pradnyani, N. L. P. S. P. (2020). Faktor Pelayanan Publik, Informasi Perpajakan Dan Kepatuhan Wajib Pajak dalam Meningkatkan Kesadaran Masyarakat Membayar Pajak. *Jemap: Jurnal Ekonomi, Manajemen, Akuntansi, dan Perpajakan*, 2 (2), 251-266.
- Hapsari, Y.H. & Saudi M.H.M. (2018). The Importance of Personal Shopper's Services to Support Consumer Mobility. *International Journal of Enginoering & Technology*, 7 (4.34), 327-330.
- Hidayat, M & Mulda, R. (2019). Pengaruh Book Tax Gap dan kepemilikan Asing terhadap Penghindaran Pajak dan Analisis Kebijakan Pemerintah Terkait Penghindaran Pajak. *Jurnal Dimensi*, 8 (3), 404-418.
- Ilyas, W.B. (2011). Kontradiktif Sanksi Pidana dalam Hukum Pajak. *Jurnal Hukum*, 18 (4), 538.
- Kurniawan, R. (2019). Politik Hukum Pidana di Bidang Perpajakan. *Jurnal PAMATOR*, 12 (2), 108-122.

- Kurniawati, Evi., Sulistyowati, M.E., & Adha, Syamsul. (2018). Analisa Pengaruh E-Service Quality dan Consumer Behaviour terhadap Customer Loyalty dengan Customer Satisfaction sebagai variabel Intervening (Studi Pemilihan Jasa Titip Online Shopping di Kota Surabaya). *Jurnal Eksekutif*, 15 (2), 404-420.
- Kusumo, Bambang Ali. (2009). Sanksi Hukum di Bidang Perpajakan. *Jurnal Wacana Hukum*, 8 (2), 93-106.
- Listyaningtyas, E.F. (2012). Efektivitas Pelaksanaan Pemeriksaan dalam rangka Meningkatkan Penerimaan Negara dari Sektor Pajak (Studi Kasus di KPP Tulungagung). *Jurnal Akutansi AKUNESA*, 1 (1), 1-20.
- Lusianti, Dina. (2018). Pendekatan E-Pribadi Shopper sebagai Upaya Peningkatan Kinerja Pemasaran. *Jurnal Studi Manajemen Bisnis*, 2 (2), 1-7.
- Marzuki, P. M. (2005). *Penelitian Hukum (Edisi Revisi)*. Kencana Pranada Media Group.
- (2008). *Penelitian Hukum*. Kencana Pranada Media Group.
- Muchtar, M. (2019). Analisis SWOT Untuk Menentukan Strategi Penanganan Barang Jasa Titip (Studi Kasus KPU BC Tipe C Soekarno Hatta). *Jurnal Perspektif Bea Dan Cukai*, 3 (2), 130-153.
- Muliari, Ni Ketut, & Setiawan, P.E. (2011). Pengaruh Persepsi Tentang Sanksi Perpajakan dan Kesadaran Wajib Pajak Pada Kepatuhan Pelaporan Wajib Pajak orang Pribadi di Kantor Pelayanan Pajak Pratama Denpasar Timur. *Jurnal Ilmiah Akuntansi dan Bisnis*, 6 (1), 1-23.
- Mustika, C. (2012). Pajak penghasilan di Indonesia (Peraturan, Perhitungan dan Upaya Peningkatan Potensi Penerimaan Pajak Penghasilan) dan kaitannya dengan Investasi di Indonesia. *Jurnal Manajemen Terapan dan Keuangan*, 1 (3), 227-238.
- Palowa, A. A., Nangoi, G. B., & Gerungai, N. Y. (2018). Analisis Faktor – Faktor Yang Mendorong Tindakan Tax Evasion Pada Wajib Pajak Umkm Di Kecamatan Madidir Kota Bitung. *Jurnal Riset Akuntansi Going Concern*, 13(4), 625-634.
- Prasetyo, A., Triyulianto, T., & Apisa, N. (2017). Pelaksanaan Pemotongan, Penyetoran dan Pelaporan Pajak Penghasilan Pasal 4 ayat (2) atas Persewaan Tanah dan Bangunan oleh PT Herlina Indah masa Pajak Januari sampai dengan Juni Tahun 2015. *Jurnal Ilmiah Untuk Mewujudkan Masyarakat Madani*, 4 (1), 13-19.
- Purnadi, A. (n.d.). Mudah Menjadi Jasa Titip Profesional, Bagaimana Kewajiban Pajaknya. <https://www.pajak.go.id/id/artikel/mudah-menjadi-jasa-titip-profesional-bagaimana-kewajiban-pajaknya>
- Puspawati, D. (2016). Studi Kualitatif Wajib Pajak Orang Pribadi Pengusaha Tertentu Untuk Melakukan Pembayaran Pajak Penghasilan (PPh) (Studi Kasus pada Pelaku Social Commerce). *Jurnal Riset Akuntansi dan keuangan Indonesia*, 1 (2), 119-125.
- Raharja, Ivan Fauzani. (2014). Penegakan Hukum Sanksi Administrasi terhadap Pelanggaran. *Jurnal Inovatif*, 7 (2), 117-138.
- Resmi, S. (2003). *Perpajakan: teori & kasus buku satu/Siti Resmi*. Jakarta: Salemba Empat.
- (2011). *Perpajakan Teori dan Kasus Edisi 6*. Jakarta: Salemba Empat.

- RW, Neng Siti, Bagianto, Agus, & Yuniati. (2018). Pengaruh Pemeriksaan Pajak terhadap Kepatuhan Wajib Pajak dan dampaknya terhadap Efektivitas Penerimaan Pajak Penghasilan Badan. *Jurnal Ilmiah Manajemen Ekonomi Dan Akuntansi*, 2 (2), 115-143.
- Sa'adah., Hanafiah., & Maulida, Emelia R. (2019). Pola Akad Personal Shopper dalam Jual Beli Online di Kota Banjarmasin Kalimantan Selatan. *Journal of Islamic and Law Studies*, 3 (1), 21-38.
- Sari, Tiyas Intan Permata., Hidayat, Kadarisman, & Setyawan, Arief. (2016). Pengaruh Bea Masuk dan Pajak dalam rangka Impor (BM dan PDRI) terhadap Total Penerimaan (Studi Pada Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Cukai Malang Periode Tahun 2011-2015. *Jurnal Perpajakan (JEJAK)*, 10(1), 1-8.
- Siamena, E., Sabijono, H., & Warongan, J.D.L (2017). Pengaruh Sanksi Perpajakan dan Kesadaran Wajib Pajak terhadap Kapatuhan Wajib Pajak Orang Pribadi di Manado. *Jurnal Riset Akuntansi Going Concern*, 12 (2), 917-927.
- Sinaga, H.D.P. (2017). Pertanggungjawaban Pengganti Dalam Hukum Pajak di Indonesia. *Jurnal Masalah-Masalah Hukum*, 46 (3), 205-216.
- Sovita, I. & Firsta. (2019) Analisis Perhitungan dan Pemotongan Pajak Penghasilan di Indonesia. *Jurnal Menara Ekonomi*, 5 (3), 60-72.
- Sumantry, D. (2011). Reformasi Perpajakan Sebagai Perlindungan Hukum yang Seimbang Antara Wajib Pajak Dengan Fiskus Sebagai Pelaksana terhadap undang-Undang Perpajakan Tax Reform As a Balanced Legal Protection Between Tax Payers and The Tax Authorities As The Implementation Of Taxation Law. *Jurnal Legislasi Indonesia*, 8(1), 13-28.
- Supriyadi. (2020). Jastip, Apakah Sebuah Fenomena Atau Ancaman Bagi Industri Lokal. *Jurnal Warta Bea Cukai*, 52 (1), 1-76.
- Susanto, S.N.H. (2019). Karakter Yuridis Sanksi Hukum Administrasi: Suatu Pendekatan Komparasi. *Administrative Law & Governance Journal*, 2 (1), 126-142.
- Utomo, E.M. (2013). Transaksi E-Commerce sebagai Potensi Penerimaan Pajak di Indonesia. *Jurnal Akuntansi AKUNESA*, 2(1), 1-20.
- Wariati, Ambar, & Susanti, I. N. (2014). E-Commerce Dalam Prespektif Perlindungan Konsumen. *Jurnal Ekonomi & Bisnis*, 1 (2), 157-176.
- Wijaya, D. K. (n.d.). Yuk, Intip Pajak Jastip. <https://pajak.go.id/id/artikel/yuk-intip-pajak-jastip>.
- Winarno, J. (2013). Tarif Bea Masuk atas Barang Impor berdasarkan Undang-Undang Kepabeanan. *Jurnal Independent*, 1 (2), 1-7.