

## The Influence of Understanding Tax Regulations, Tax Socialization, and Fiscus Services on Mandatory Compliance E-Commerce Tax



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**ABSTRACT:** This research aims to empirically test the influence of understanding tax regulations, tax socialization and service tax authorities regarding e-commerce taxpayer compliance for MSMEs that use e-commerce in East Denpasar District and South Denpasar District. The population of this research is individual taxpayers who are MSMEs who use e-commerce media to sell and are located in the East Denpasar KPP working area, namely East Denpasar District and South Denpasar District. The research sample used was 384 respondents taken using the Accidental Sampling method. The analysis technique uses multiple linear regression analysis, coefficient of determination and model feasibility test (F test). Based on the results of data analysis, the variable understanding of tax regulations, tax socialization and tax service services have a positive effect on e-commerce taxpayer compliance. Suggestions that can be given from the results of this research are that the Tax Service Office (KPP) can carry out outreach by increasing online guides that are easy to access, optimizing counseling and conducting additional training for tax officers to establish mechanisms for more effective supervision and for further researchers to explore deeper into the psychological and social aspects of taxpayer involvement.

**KEYWORDS:** Understanding Tax Regulations, Tax Socialization, E-Commerce Taxpayer Compliance.

### INTRODUCTION

The increase in the number of business entrepreneurs in the online sector cannot be ignored by the government in this modern era. Indonesian people are starting to enjoy online business, so it is a breath of fresh air for the government to start planning new regulations related to taxation (Khmyz et al., 2023). Tax is an important sector when talking about state income. Therefore, increasing electronic commerce can increase state income by implementing patent tax regulations for online business entrepreneurs (Papis-Almansa, 2019).

When someone carries out their tax obligations correctly, then that person can be said to be a compliant taxpayer. According to Law no. 28 of 2007 article 1 states that a taxpayer is an individual or entity including paying tax, who has tax matters and obligations in accordance with the provisions of the legislation by having a Taxpayer Identification Number as a means in tax administration which is used as personal identification or Taxpayer identity (Putri & Saputra, 2022). in carrying out their tax rights and obligations. According to the Minister of Finance Regulation No. 74/PMK.03/2012, taxpayers must fulfill requirements such as submitting SPT on time (January-March), having no tax arrears, having financial reports audited by a public accountant or government-owned financial supervisory institution (Priliandani & Saputra, 2019). Reasonable Without Exception for 3 consecutive years, and not committing criminal acts in the field of taxation from the court with permanent legal force within the last 5 years (Larasdiputra & Saputra, 2021).

**Table 1. Level of Compliance in Reporting Annual SPT of OP MSME Taxpayers at the East Denpasar Pratama Tax Service Office 2018-2022**

No	Year	MSME Taxpayers	Taxpayers Submit MSME SPT	Compliance Level
1.	2018	4,628	3,456	74.68%
2.	2019	5,268	3,358	63.74%

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3.	2020	4,239	3,620	72.21%
4.	2021	3,100	2,620	84.52%
5.	2022	3,010	2,392	79.47%

Source: KPP Pratama East Denpasar (2023)

Based on table 1.1, there is a difference in the number of registered MSME OP taxpayers over the last 5 years. OP MSME taxpayers submitting Annual SPTs have decreased every year, but in 2020 it increased by 98 MSMEs and decreased again the following year. In 2018, a total of 3,456 MSMEs reported Annual SPT, becoming only 2,392 MSMEs in 2022.

Taxpayer compliance in transactions using social media is a neglected tax potential because there is no strict law to regulate e-commerce taxation. Minister of Finance Regulation Number 210/PMK.010/2018 which regulates Tax Treatment of Trade Transactions via Electronic Systems (E-Commerce) was issued, e-commerce regulations are regulated in Circular Letter Number SE-62/PJ/2013 concerning Confirmation of Tax Provisions for Transactions E-Commerce. This PMK was supposed to come into effect on April 1 2019, but in the end the regulation was revoked, and regulation Number 31/PMK.010/2019 was issued again regarding the revocation of Minister of Finance Regulation Number 210/PMK.010/2018 on the grounds that it could be adapted to the actual situation. Another reason is because this regulation is considered to create ambition, as if the government is issuing a new type of tax that will harm digital business players, so e-commerce tax regulations are referred to Circular Letter Number SE 62/PJ/2013. In the circular letter, it is explained that trade and/service transactions via electronic systems, hereinafter referred to as e-commerce, are the same as other goods and/service trade transactions, but differ in terms of the methods/tools used. So there is no difference in the tax treatment of e-commerce transactions and other goods/services trade transactions (Hermawan & Sinaga, 2020). For example, the obligation to register a NPWP, report taxes, pay taxes and other tax obligations (Setijaningsih & Kurniawan, 2023).

Tax potential in online marketplace transactions still has shortcomings in the low level of tax compliance. The year 2021 was shocked by news on Twitter social media that an online trader who was an e-commerce actor had distributed his tax bill of up to 35 million rupiah. The bill was inflated due to the results of e-commerce trading carried out for 2 years plus the trader did not have a NPWP. The differences in characteristics between conventional businesses and online marketplace businesses cause difficulties in analyzing the amount of income from online businesses, because they are ambiguous and not transparent so transactions are not easy to trace (Appleby, 2021). This causes non-compliance for MSME taxpayers. Apart from that, this non-compliance is also caused because individual taxpayers do not have the interest to have a NPWP when they carry out business in their personal name, this is different from corporate businesses where one of the establishments must have a NPWP (Faulhaber, 2019).

There are several factors that are thought to influence taxpayer compliance. Based on previous research journals, the author found factors that can influence taxpayer compliance, namely understanding tax regulations, socialization carried out by someone who is competent, and tax authorities' services in terms of showing stages and assisting in reporting Annual Tax Returns (Scarcella, 2020). Understanding tax regulations is someone who understands and understands tax regulations such as calculating taxes, paying taxes and reporting taxes, making it easier for taxpayers to carry out their tax obligations. Government Regulation (PP) Number 55 of 2022 changes several provisions regarding Income Tax, including final Income Tax (PPh) of 0.5%, which was previously regulated in PP Number 23 of 2018. The 0.5% rate is given when income from business is mandatory (Afonso, 2019). Domestic taxes (including individuals, cooperatives, limited partnerships, firms, limited liability companies, village-owned enterprises/joint village-owned enterprises) have a gross turnover of no more than IDR 4.8 billion in 1 tax year. Individual Taxpayers who have a certain gross turnover, with a gross turnover of up to IDR 500 million in one tax year are not subject to PPh, based on article 60 paragraph 1 PP Number 55 of 2022 (Putri & Saputra, 2022).

Tax Socialization is a process of providing knowledge and skills to someone so that the knowledge provided can be used in playing an active role in society (Agrawal & Fox, 2021). Socialization can be done in many ways, including through internet outreach with social media, radio or TV advertisements and print media such as newspapers or billboards (Olbert & Spengel, 2019). With this socialization, it is hoped that the public will be able to understand the regulations and procedures for paying and reporting taxes, apart from that they can also know their tax rights and obligations so that taxpayers do not experience confusion or uncertainty due to changes in existing tax regulations (Noonan & Plekhanova, 2020). The East Denpasar Pratama Tax Service Office carries out outreach regarding how to report Annual Tax Returns and calculate taxes by visiting the nearest areas to the East Denpasar Pratama KPP and using social media such as holding meetings using zoom meetings. In addition, the government

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policy is that the NIK is used as a NPWP or called NIK Matching, which will be socialized in early 2023. The government hopes that with this NIK matching, tax reporting will be easier (Androutsopoulou et al., 2019).

Tax authorities are officers at the Tax Service Office who have implemented the Modern Administration System, which is regulated in the Decree of the Minister of Finance Number 98/KMK.01/2006 as amended in the Regulation of the Minister of Finance of the Republic of Indonesia Number 68/PMK.01/2008. Fiscus services are assistance in managing and preparing tax obligations by tax officials. The friendlier and better the service provided by the tax authorities to the public, the more influence it will have on the public's desire to pay and report their taxes.

### **LITERATURE REVIEW**

#### **Attribution Theory**

Attribution theory was first put forward by Fritz Heider in 1958. Attribution theory is a theory that explains the causes of various kinds of behavior that befall a person. Robbins and Judge (2017:211) explain that attribution theory, when it can pay attention to individual behavior, will definitely guess that the behavior is caused by internal or external factors. Robbins and Judge (2017:211) reveal that individual behavior is caused internally and externally and is influenced by three factors: Distinctiveness, Consensus, and Consistency (Cockfield, 2020). Researchers use attribution theory because they will conduct a case study of e-commerce taxpayers regarding the factors that influence e-commerce taxpayer compliance with internal factors, namely tax regulations, as well as external factors including tax socialization and the quality of tax authorities' services (Harpaz, 2021).

In attribution theory, it is explained that external and internal parties can play an active role in realizing the implementation of taxpayer compliance. External parties are able to set an example, encourage or provide support to internal parties so as to realize the same goal in terms of taxpayer compliance. Internal behavior includes the desire and willingness to think willingly, so that individuals will clearly carry out taxpayer compliance and will also receive benefits or reciprocity in the future (Bunn et al., 2020).

#### **Taxpayer**

The explanation of taxpayers is contained in Law Number 6 of 1983 which has been updated to become Law No. 7 of 2021 concerning Harmonization of Tax Regulations, it is explained that, "Taxpayers are individuals or entities, including paying taxes, withholding taxes, and collecting taxes who have the right to and tax obligations in accordance with the provisions of tax laws and regulations." According to Hermawan and Sinaga (2020), taxpayers have the following rights and obligations: submit objection letters and appeal letters, receive proof of income tax return, submit requests for postponement or installments of tax payments, request proof of tax withholding or collection, report their business to be confirmed as PKP, calculate and pay taxes owed correctly, have a NPWP, and carry out bookkeeping/recording (Corporate Taxpayer).

### **METHODS**

This research was conducted in the East Denpasar KPP working area, which includes East Denpasar District and South Denpasar District, Denpasar Regency, Bali Province, Indonesia. Research objects include understanding tax regulations, tax socialization, and tax authorities services. The population in focus is individual taxpayers who engage in e-commerce in the region. The sampling method used is NonProbability using the Accidental Sampling method. To determine the sample size, the Lemeshow formula was used with a z score at 95% confidence (1.96), maximum estimate (0.5), and error rate (5%). Through this formula, a sample size of 384 respondents was obtained. The dependent variable in this research is e-commerce taxpayer compliance, while the independent variables include understanding tax regulations, tax socialization, and tax authorities services. The operational definitions of these variables are taken from previous research. The data used in this research is quantitative, using primary data in the form of questionnaires and secondary data from the East Denpasar Pratama Tax Service Office. The data collection method is through a survey with a questionnaire which is measured using a Likert scale. Data analysis techniques include research instrument tests such as validity tests and reliability tests. Next, classical assumption tests were carried out such as the normality test, heteroscedasticity test and multicollinearity test. Multiple linear regression analysis was carried out to measure the relationship between the independent variable and the dependent variable. Hypothesis testing is carried out through a significant test of stimuli (F-test) and a significant test of individual parameters (t-test), as well as the coefficient of determination (R<sup>2</sup>) to evaluate how well the model explains variations in the dependent variable. In this research, we will examine how much influence understanding tax regulations, tax socialization, and tax authorities' services have on e-

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commerce taxpayer compliance. It is hoped that this in-depth and detailed analysis can provide a better understanding of the factors that influence taxpayer compliance in the context of e-commerce in the East Denpasar KPP working area.

### FINDINGS AND DISCUSSION

#### Description of Characteristics of Research Respondents

The characteristics of the respondents sampled in this study were divided into several groups, namely according to age, length of business and income. Respondent characteristics are data collected to determine the respondent's profile. There are 384 individual taxpayers involved in e-commerce in the KPP East Denpasar working area.

**Table 2. Characteristics of Respondents Based on Age**

No	Characteristics	Classification	Number of Respondents	Percentage of Respondents (%)
1	Age	<26 Years	59	15.4
		26-35 Years	128	33.3
		> 35 Years	197	51.3
Amount			384	100

Source: Processed data, 2023

Table 2 shows that the majority of respondents were aged 26-35 years with a total of 128 people or 33.3%, while the fewest respondents were aged <26 years with a total of 59 people or 15.4%. Respondents aged > 35 years were 197 people or 51.3%.

**Table 3. Characteristics of Respondents Based on Length of Running a Business**

No	Characteristics	Classification	Number of Respondents	Percentage of Respondents (%)
1	Long running business	<5Years	88	22.9
		5-10 Years	180	46.9
		>10 Years	116	30.2
Amount			384	100

Source: Processed data, 2023

Table 3 shows that the majority of respondents with years of running a business < 5 years were 88 people or 22.9%. Respondents who had been running a business for 5-10 years were 180 people or 46.9%. Respondents with years of running a business >10 years were 116 people or 30.2%.

#### Test Research Instruments

The research instrument in the form of a list of statements (questionnaire) used in this research does not yet know the level of validity and reliability. Therefore, before data collection is carried out in the field, the list of statements is first tested for validity and reliability. This instrument test is also intended so that the results of this research can be justified scientifically. Testing the validity and reliability of each research instrument obtained from questionnaire answers is very important to obtain valid and reliable research results carried out on 384 respondents who meet the predetermined criteria which can be described as follows:

#### Validity test

To find out whether or not the statements in the questionnaire are appropriate. In this case, to measure the accuracy of the questions used in the questionnaire to measure the variables to be studied, a validity test was carried out in this research. The level of validity shows the extent to which the data collected does not deviate from the description of the variable in question. To measure the validity of the questionnaire given to respondents, if the correlation value shows > 0.30, it is said to be valid. The calculated result

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**Table 4. Validity Test Results**

No	Variable	Statement Items	Correlation coefficient	Information
1	Understanding Tax Regulations (X1)	X1.1	0.574	Valid
		X1.2	0.628	Valid
		X1.3	0.473	Valid
		X1.4	0.577	Valid
		X1.5	0.641	Valid
		X1.6	0.670	Valid
		X1.7	0.633	Valid
2	Tax Socialization (X2)	X2.1	0.817	Valid
		X2.2	0.775	Valid
		X2.3	0.677	Valid
		X2.4	0.616	Valid
		X2.5	0.751	Valid
		X2.6	0.727	Valid
		X2.7	0.594	Valid
3	Fiscus Services (X3)	X3.1	0.587	Valid
		X3.2	0.625	Valid
		X3.3	0.769	Valid
		X3.4	0.463	Valid
		X3.5	0.457	Valid
		X3.6	0.432	Valid
		X3.7	0.693	Valid
4	E-Commerce Taxpayer Compliance (Y)	Y1	0.521	Valid
		Y2	0.593	Valid
		Y3	0.554	Valid
		Y4	0.577	Valid
		Y5	0.617	Valid
		Y6	0.622	Valid
		Y7	0.479	Valid

Source: Processed data, 2023

The validity test results in table 4 above show that all research instruments used to measure Understanding of Tax Regulations (X1), Tax Socialization (X2), Fiscus Services (X3) and E-Commerce Taxpayer Compliance (Y) have a correlation coefficient value with the total score of all statement items is greater than 0.30. This shows that the statement items in the research instrument are valid and suitable for use as research instruments.

## Reliability Test

**Table 5. Reliability Test Results**

No	Variables	Cronbach's Alpha	Information
1.	Understanding Tax Regulations (X1)	0.704	Reliable
2.	Tax Socialization (X2)	0.835	Reliable
3.	Fiscus Services (X3)	0.766	Reliable
4.	E-Commerce Taxpayer Compliance (Y)	0.746	Reliable

Source: Processed data, 2023

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The reliability test results presented in table 5 above show that all research instruments have a Cronbach's Alpha coefficient of more than 0.70. So it can be stated that all variables have met the reliability or reliability requirements so that they can be used to conduct research.

### Classic assumption test

A regression model is said to be a good model if the model is free from classical statistical assumptions. A multiple linear regression model will theoretically produce appropriate estimator parameter values if it meets the requirements of classical regression assumptions, namely: normality test, multicollinearity test and heteroscedasticity.

**Table 6. Normality Test Results**

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residuals
N			384
Normal Parameters, b	Mean		0.0000000
	Std. Deviation		1.44855061
Most Extreme Differences	Absolute		0.035
	Positive		0.024
	Negative		-0.035
Statistical Tests			0.035
Asymp. Sig. (2-tailed)c			0.200d
Monte Carlo Sig. (2-tailed) e	Sig.		0.314
	99% Confidence Interval	Lower Bound	0.302
		Upper Bound	0.326

Source: Processed data, 2023

Based on the normality test shown in table 6, it shows that the value of Asymp. Sig. (2-tailed) is 0.200, which is greater than 0.05, which shows that the data is normally distributed, so it can be concluded that the model meets the normality assumption.

**Table 7. Multicollinearity Test Results**

Variables	Tolerance	VIF
Understanding Tax Regulations (X1)	0.680	1,471
Tax Socialization (X2)	0.751	1,331
Fiscus Services (X3)	0.774	1,291

Source: Primary data processed, 2023

Based on table 7 above, it is shown that all independent variables have a tolerance value of  $> 0.05$ , as well as the results of calculating the VIF value, all variables have a VIF value of  $< 05$ . This means that in the regression model created there are no symptoms of multicollinearity.

Through the scatterplot graph, it can be seen whether a regression model experiences heteroscedasticity or not. If there is a certain pattern in the graph, it indicates that heteroscedasticity has occurred. From Figure 4.1, it can be seen that the points are spread randomly and are spread both above and below the number 0 on the Y axis. So it can be concluded that heteroscedasticity does not occur in the regression model in this study. In graphic analysis, plots have quite significant weaknesses. Therefore, statistical tests are needed that can guarantee the accuracy of the results. The statistical test used is the Glejser test through regression of the absolute residual value with the independent variable. The sig value compared to 0.05 statistical results can be seen in table 4.8

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**Table 8. Heteroscedasticity Test Results**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,121	0.570		5,479	<0.001
	Understanding Tax Regulations (X1)	-0.050	0.024	-0.127	-1,075	0.387
	Tax Socialization (X2)	-0.004	0.017	-0.015	-0.260	0.795
	Fiscus Services (X3)	-0.029	0.023	-0.072	-1,255	0.210

a. Dependent Variable: Abs\_Res

**Source:** Primary data processed, 2023

Based on table 4.8, data can be considered free from heteroscedasticity if the absolute residual significance value is  $> 0.05$ . Thus, based on data from this area, all variables show an absolute residual significance value of  $> 0.05$ . From this it can be concluded that all variables are free from heteroscedasticity problems.

### Partial Significance Test Results (t-Test)

The t test is used to determine the effect of each independent variable on the dependent variable. The t test is carried out by looking at the probability value (p value) compared to 0.05 (significance level  $\alpha = 5\%$ , if p value  $> 0.05$  then  $H_a$  is rejected, if p value  $< 0.05$  then  $H_a$  is accepted. Based on the results research, the results of the partial t test can be seen as in table 9 below:

**Table 9. Partial Test Results (t-test)**

Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	5,407	0.929		5,822	<0.001
	Understanding Tax Regulations (X1)	0.448	0.039	0.487	11,433	<0.001
	Tax Socialization (X2)	0.118	0.027	0.175	4,314	<0.001
	Fiscus Services (X3)	0.218	0.038	0.229	5,741	<0.001

a. Dependent Variable: E-Commerce Taxpayer Compliance (Y)

**Source:** Primary data processed, 2023

Based on the results of the analysis, a significance value of  $0.001 < 0.05$  was obtained with a regression coefficient value of 0.487. So these results indicate that understanding tax regulations has a positive effect on E-Commerce Taxpayer Compliance. Based on the results of the analysis, a significance value of  $0.001 < 0.05$  was obtained with a regression coefficient value of 0.175. So these results show that Tax Socialization has a positive effect on E-Commerce Taxpayer Compliance. Based on the results of the analysis, a significance value of  $0.001 < 0.05$  was obtained with a regression coefficient value of 0.229. So this shows that Fiscus Services have a positive effect on E-Commerce Taxpayer Compliance.

### Coefficient of Determination Test Results (R<sup>2</sup>)

**Table 10. Coefficient of Determination Test Results**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.728a	0.531	0.527	1.45426

a. Predictors: (Constant), Fiscus Services (X3), Tax Socialization (X2), Understanding Tax Regulations (X1)

b. Dependent Variable: E-Commerce Taxpayer Compliance (Y)

**Source:** Primary data processed, 2023

Based on the results of the determination test, the R Square value is 0.531 so it can be calculated using the following equation:

$$D = R^2 \times 100\%$$

$$D = 0.531 \times 100\% = 53.1\%$$



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Thus it can be stated that the variable calculation Understanding Tax Regulations (X1), Tax Socialization (X2), and Fiscus Services (X3) on E-Commerce Taxpayer Compliance (Y) amounting to 53.1%, while the remaining 46.9% was influenced by other variables not included in this research model.

### **The influence of understanding tax regulations on e-commerce taxpayer compliance**

Based on the results of the analysis, it was found that understanding tax regulations had a positive effect on E-Commerce Taxpayer Compliance. Understanding tax regulations means that taxpayers know and understand the applicable tax regulations and laws and apply them to carry out tax activities. Understanding public tax regulations, whether through formal or non-formal education, has a positive impact on taxpayer awareness of compliance in carrying out tax activities. According to Agrawal and Wildasin (2020) explains that better quality understanding of tax regulations can provide an attitude of fulfilling obligations correctly through a fair tax system. The higher a taxpayer's understanding of tax regulations, the higher the taxpayer's compliance (Sholpanbaeva et al., 2019).

Based on theory attribution, it is stated that understanding tax regulations is an internal cause that can influence taxpayer responses in making decisions regarding taxpayer compliance behavior in carrying out tax obligations (Zhang et al., 2020). People who understand taxation will pay taxes because they feel that there is no loss in collecting taxes and there is no coercion, meaning that taxpayers pay taxes voluntarily and are aware of their obligations (Shahzad, 2020).

### **The influence of tax socialization on e-commerce taxpayer compliance**

Based on the results of the analysis, it was found that Tax Socialization had a positive effect on E-Commerce Taxpayer Compliance. According to research from Aghion et al. (2023) tax socialization is a way or process of providing information related to taxation to produce changes in the knowledge, skills and attitudes of the community and government and non-government to understand, care and participate in carrying out their tax obligations. Tax socialization activities can be carried out through direct socialization by interacting directly with taxpayers and also through indirect socialization, namely socialization with no or little interaction with taxpayers (Choi et al., 2020).

Theory attribution supports the influence of tax socialization on taxpayer compliance of MSME OP e-commerce players in fulfilling tax obligations. Socialization is influenced by external factors. Research by Song et al. (2020) is of the opinion that socialization is provided by tax officers who are expected to be able to have an impact in the form of being obedient and compliant in completing their tax obligations. Taxpayers who are active in socialization activities are expected to be able to have an influence on increasing taxpayer compliance. The assessment of the tax socialization variable, namely from the taxpayer's perspective on the socialization provided by tax officers, can be measured by indicators of the implementation of the socialization, the socialization media used, and the benefits of the socialization (Babagolzadeh et al., 2020). The more frequently we carry out outreach in certain areas, it is hoped that more taxpayers will understand their obligations so that they can increase taxpayer compliance in paying and reporting their taxes (Bunn et al., 2020; Laplante et al., 2019; Zhang et al., 2020).

### **The influence of tax authorities' services on e-commerce taxpayer compliance**

Based on the results of the analysis, it was found that Fiscus Services had a positive effect on E-Commerce Taxpayer Compliance. According to Cockfield (2020), tax service is the quality of tax service which can be assessed by taxpayers' perceptions by comparing the service they actually receive with the service they want. Service quality is the level of excellence provided to fulfill taxpayers' desires (Noonan & Plekhanova, 2020).

Based on theory attribution, tax service is an external cause because taxpayer compliance in fulfilling and carrying out their tax obligations depends on the attitude when officers serve taxpayers (Olbert & Spengel, 2019). Service quality can be assessed based on the taxpayer's perception by comparing the service received with the desired service. The better the service provided, the more taxpayers will carry out their tax obligations, thereby increasing taxpayer compliance (Babagolzadeh et al., 2020; Laplante et al., 2019; Song et al., 2020).

## **CONCLUSION**

Based on the results of data analysis and discussion described in the previous chapter, researchers can draw the following conclusions:

1. Understanding Tax Regulations has a positive effect on E-Commerce Taxpayer Compliance. This means that the higher the understanding of Tax Regulations regarding individual taxpayers who do e-commerce in the KPP East Denpasar working area, the higher the level of E-Commerce Taxpayer Compliance will increase.



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2. Tax Socialization has a positive effect on E-Commerce Taxpayer Compliance. This means that the higher the Tax Socialization regarding individual taxpayers involved in e-commerce in the KPP East Denpasar working area, the higher the level of E-Commerce Taxpayer Compliance will increase.
3. Fiscus services have a positive influence on E-Commerce Taxpayer Compliance. This means that the higher the Fiscus Service regarding individual taxpayers who are e-commerce actors in the KPP East Denpasar working area, the higher the level of E-Commerce Taxpayer Compliance will increase.

In conducting this research, the researcher experienced several limitations and this could be a factor that future researchers will pay more attention to because this researcher has shortcomings that need to be corrected in future research. Some limitations of this research are as follows:

1. Limited literature results from previous research that researchers still lack. This results in this research having weaknesses, both in terms of research results and analysis.
2. Time, cost and quiet limitations are due to the large amount of data that needs to be collected.
3. In collecting data, the information provided by respondents through questionnaires does not show their true opinions, this is due to differences in thoughts, assumptions and understanding of each respondent, as well as other factors such as the honesty factor in filling out the questionnaire.
4. Respondents were less cooperative. So it takes a long time to find respondents.

Based on the conclusions above, several suggestions from this research can be made as follows;

### For the Tax Service Office

1. Raising awareness regarding the SPT reporting deadline can be done through an educational campaign strategy that involves easily accessible information sources. This method involves increasing the accessibility of online guides, holding interactive workshops, and initiatives to increase understanding of taxpayers' needs
2. Optimizing the role of tax education in conveying tax information to taxpayers can be achieved by introducing a more attractive and simple presentation method. It is hoped that the implementation of digital media, holding online seminars and strategic collaboration with related parties can increase the absorption and understanding of tax information.
3. Improving the quality of tax authorities' services can be achieved through providing additional training to tax officers and establishing effective monitoring mechanisms. Priority must be given to information accuracy and responsiveness in providing assistance to Taxpayers. These steps are expected to increase taxpayer confidence in the fiscus service system.
4. It is recommended to simplify NPWP registration procedures and convey information clearly to E-Commerce Taxpayers. Communication campaigns focused on the benefits of NPWP ownership, ease of registration, and the consequences of non-compliance are expected to increase awareness and compliance of online business players.

### For Further Researchers

Suggestions to future researchers are to dig deeper into the psychological and social aspects of Taxpayer involvement in understanding, socialization and compliance with tax regulations. In-depth research into perceptions, motivations and social factors that influence Taxpayer behavior can provide more holistic and in-depth insight. Combining quantitative and qualitative methods, as well as interdisciplinary approaches, can be a basis for understanding complex dynamics in the tax context, thus making a significant contribution to the understanding and development of more effective tax policies.

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