

# Implementasi Kebijakan Pemungutan Pajak Atas Transaksi Pengadaan Barang dan Jasa Pemerintah Melalui Marketplace dan Ritel Daring = Implementation of Tax Collection Policy on Government Goods and Services Procurement Transactions Through Online Marketplaces and Online Retailers

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## Abstrak

Ekosistem digital berhasil mencapai ranah pasar pemerintah. Saat ini, pemerintah mendorong penggunaan marketplace dan ritel daring pengadaan untuk memenuhi kebutuhan Pengadaan Barang dan Jasa Pemerintah (PBJP). Hal ini mendorong pemerintah untuk menerbitkan peraturan mengenai pemungutan pajak oleh marketplace dan ritel daring pengadaan atas transaksi PBJP yang tercantum dalam PMK Nomor 58/PMK.03/2022. Sebagai upaya pemerintah untuk mengamankan penerimaan negara, mempertegas kewajiban pajak yang dilakukan oleh marketplace atau ritel daring pengadaan dan penyedia, serta meningkatkan efisiensi proses PBJP. Tujuan penelitian ini adalah untuk menganalisis implementasi kebijakan pemungutan pajak atas transaksi PBJP melalui marketplace dan ritel daring pengadaan. Metode yang digunakan oleh peneliti adalah post-positivist dengan menggunakan teori implementation as a political and administrative process oleh Grindle (1980). Teknik pengumpulan data dilakukan dengan studi kepustakaan dan wawancara. Hasil penelitian menunjukkan bahwa kebijakan pemungutan pajak atas transaksi PBJP melalui marketplace dan ritel daring pengadaan belum sepenuhnya terlaksana sesuai dengan teori Grindle (1980), yang mana atas content of policy dan context of implementation. Pasalnya, implementasi kebijakan menciptakan resistensi, yakni peningkatan compliance cost bagi pihak marketplace dan ritel daring pengadaan, serta kurang memadainya sumber daya. Selain itu, kurang patuhnya pihak marketplace/ritel daring dalam memenuhi persyaratan DJP dan LKPP. Atas penelitian ini, peneliti memberikan rekomendasi berupa peningkatan pengawasan dan penegasan regulasi baik secara umum proses PBJP maupun perpajakan, sosialisasi yang intensif dan masif dengan berkolaborasi oleh semua pihak, dan reformulasi ketentuan platform fee.

.....The digital ecosystem has successfully penetrated the government market. Currently, the government is encouraging the use of online marketplaces and online retailers for procurement to meet the needs of goods and services procurement. This has prompted the government to issue regulations regarding tax collection by online marketplaces and online retailers for procurement transactions listed in Minister of Finance Regulation No. 58/PMK.03/2022. The government aims to secure state revenues, clarify tax obligations for online marketplaces and online retailers, and improve the efficiency of the goods and services procurement process. The objective of this research is to analyze the implementation of tax collection policies on procurement transactions through online marketplaces and online retailers. The researcher adopts a post-positivist approach using the theory of implementation as a political and administrative process by Grindle (1980). The data collection technique is conducted through literature review and interviews. The research findings indicate that the tax collection policy on procurement of goods and services through marketplaces and online retailers for procurement is not fully implemented in accordance with Grindle (1980), particularly regarding the content of policy and context of implementation. This is because policy implementation

creates resistance, resulting in increased compliance costs for marketplaces and online retailers for procurement, as well as insufficient resources. Additionally, marketplaces and online retailers often demonstrate a lack of compliance in meeting the requirements of the Directorate General of Taxes and the National Public Procurement Agency (LKPP). Based on this research, the researcher recommends enhancing supervision and clarifying regulations both in the goods and services procurement process and taxation, intensive and extensive socialization involving all parties, and reformulating platform fee provisions.