

**Title** : The Implementation of Tax for Shopping Entrusted Goods  
Service in Indonesia

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# THE IMPLEMENTATION OF TAX FOR SHOPPING ENTRUSTED GOODS SERVICE IN INDONESIA

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## ABSTRACT

*Shopping entrusted goods service is a business that is usually carried out by someone who is traveling, both domestically and abroad, then opens the service of purchasing goods desired by others i.e. consumers. The products of this business are divided into two types, namely domestic and foreign products. Usually, problems arise concerning imported products which are related to import duties and customs. Based on the Minister of Finance Regulation No. 203 of 2017, the arrival of imported goods brought by someone as private property whose total value is under USD 500 will be free of import duties in Indonesia. In the practice, the total amount of imported goods purchased through this business often above USD 500. However, people often to look for loopholes to be free from import duties which cause losses to the country. Therefore, this paper is written to notify how to implement and realize the importance of paying those taxes. The research method that is used in this paper is a normative approach along with qualitative analysis which the sources are obtained from the literature with the type of data in the form of secondary data. The result of this paper proves that those who run shopping entrusted goods service often avoid import duties and customs which then considered as illegal business. Thus, this paper may increase public awareness of the importance of paying tax and reduce the number of illegal shopping entrusted goods service as the outcome.*

**Keywords:** tax, shopping entrusted goods service, Indonesia

# I. INTRODUCTION

## A. Background

In the era of globalization that we live right now, there are various aspects of life that has been influenced largely by the advances in the technology of information and communication followed by a lot of innovations. The development of technology and the dissemination of information which are rapid, have brought great changes in social order, not only nationally but also globally. It can be said that human desire to access information has become one of the primary needs for everyone due to the ease of obtaining information, knowledge, education, and entertainment from all around the world. The rapid growth and development of technology and information as well as the increasing complexity of industrial-produced devices seem like presenting "the world in your hand".<sup>1</sup>

The development of the internet has progressed considerably in many countries as well as in Indonesia. Social media, such as Facebook, Instagram, Line, Twitter, and WhatsApp plays a major role in social changes among society. One of the big changes that occur in Indonesian society is the changing behavior of the people that turns into a consumptive society due to the ease of obtaining their needs by online transactions, including online shopping. The value of public spending has increased quite significantly, and the consumptive lifestyle of the Indonesian people has become even worse. It turns out that the consumptive behavior of Indonesian people has been observed since the 1970s. Even when the global economic crisis hit the world in 1998 and 2008, Indonesia seemed unaffected.<sup>2</sup> Thereof, there is no doubt that Indonesia is the main target of selling products from various countries.

Based on the report of CNBC Indonesia, online shopping is considered more efficient and economical. According to the Data of Bank Indonesia (BI), online store transactions (E-Commerce) in Indonesia on 2018 reached Rp 77,766 trillion. It is 151% higher if it compared to the previous year which only reached Rp 30,924 trillion. From this data, it was recorded that the category of gadget & accessories products had major contribution with a value of Rp. 16,823 trillion, while the value of the previous year was Rp. 8,018 trillion. It

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<sup>1</sup> Rosliana and Riris Loisa, "*Strategi Cyber Public Relations dalam Memanfaatkan Media Sosial untuk Membangun Citra Perusahaan*". Prologia. Vol. 2 No. 2, 2018, p. 481.

<sup>2</sup> Usamah Rievzqy Ahmad, "*Pemberlakuan Pajak terhadap Barang Hasil Transaksi Jasa Titip Online*". Jurnal Suara Hukum. Vol. 2 No. 1, 2020, p. 72.

can be concluded that online shopping transactions are growing rapidly every year.<sup>3</sup> Beside of that, the British research institute, Merchant Machine, released a list of ten countries with the fastest growing e-commerce around the world. In the list, Indonesia is leading with a growth rate of 78% in 2018. The number of Indonesian internet users who reach more than 100 million users is one of the factors of the e-commerce growth in Indonesia.<sup>4</sup>

People who carry out online shopping get their needs from online shops. The online shop itself is a place to sell goods and / or services via the internet; the consumers able to view the photos or even videos related to the goods traded by the online shop via the internet.<sup>5</sup> Consequently, there certainly is a cultural shift in shopping. It can be seen from the change in the means of shopping. If the transaction is done in a conventional means, it would be done in a direct line of face time between the buyer and the seller. Meanwhile, for shopping through online shop, it is done through the internet without a face-to-face between the seller and the buyer.<sup>6</sup> The online shopping means is also known as an e-commerce which is a concept that can be described as the process of buying and selling goods and / or services on the internet or the process of buying and selling or exchanging products, services, and information through information networks including the internet.<sup>7</sup>

The great number of online shopping system demand has given rise to new business opportunities such as shopping entrusted goods service which also known as personal shopping. Shopping entrusted goods service is an activity by seeking around of shops, malls or large traders with certain brands, depends on the wishes of customers who use the service.<sup>8</sup> The goods sought are not only at the local level but also from abroad. Basically, the person who offers the service which also known as personal shopper can be considered as a third party between the seller of goods and the buyer of the goods. The activity carried out by the personal shoppers is buying products in certain places and brands depends on

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<sup>3</sup> Wahyu Daniel, "Wow Transaksi E-Commerce RI 2018 Capai Rp 77 T Lompat 151%", <https://www.cnbcindonesia.com/tech/20190311101823-37-59800/wowtransaksi-e-commerce-ri-2018-capai-rp-77-t-lompat-151> (accessed on April 21, 2020)

<sup>4</sup> Hari Widowati, "Indonesia Jadi Negara dengan Pertumbuhan E-Commerce Tercepat di Dunia", <https://databoks.katadata.co.id/datapublish/2019/04/25/indonesia-jadi-negaradengan-pertumbuhan-e-commerce-tercepat-di-dunia> (accessed on April 18, 2020)

<sup>5</sup> Chacha Andira Sari, Thesis: "Perilaku Berbelanja Online di Kalangan Mahasiswi Antropologi Universitas Airlangga" (Surabaya: UNAIR, 2015), p. 19.

<sup>6</sup> Haning Dwi Pratiwi, Essay: "Online Shop sebagai Cara Belanja di Kalangan Mahasiswa UNNES", (Semarang: UNNES, 2013), p. 3.

<sup>7</sup> Prasetyo Budi Widagdo, "Analisis Perkembangan E-Commerce dalam Mendorong Pertumbuhan Ekonomi Wilayah di Indonesia", [https://www.researchgate.net/publication/308318863\\_Analisis\\_Perkembangan\\_E-commerce\\_Dalam\\_Mendorong\\_Pertumbuhan\\_Ekonomi\\_Wilayah\\_di\\_Indonesia](https://www.researchgate.net/publication/308318863_Analisis_Perkembangan_E-commerce_Dalam_Mendorong_Pertumbuhan_Ekonomi_Wilayah_di_Indonesia) (accessed on April 20, 2020)

<sup>8</sup> Gita Arwana Cakti, "Jasa Titip", <https://koran.bisnis.com/read/20170614/432/662322/jasa-titip> (accessed on April 18, 2020)

the request of the buyers and then the goods will be given to the buyers and the personal shoppers will get a wage or reward as a cost for the purchase of the goods.

Even though the existence of shopping entrusted goods service brings benefits for those people, in certain circumstances, do not able to go to the stores to get what they want and/or need, it does have some risks for the service users or buyers. One of them is the risk of damaged or defective goods that will be received by the buyer. Since in the transaction of buying and selling that uses this kind of service, the person who runs the service is not the owner of the goods traded. Thereof, if the goods received are damaged or defective, then the goods cannot be returned or exchanged with other similar goods. Beside of that, some other risks that usually arise are the goods being detained in Customs, the process of releasing goods takes a long period of time, or the certainty of security that is not maintained.

Since shopping entrusted goods service can be carried out not only for domestic but also foreign purchases, as the users of the service, we must know that the goods of shopping entrusted goods service is different from imported goods since imported goods is goods that comes through the process of transportation of goods from one country to another legally, usually in the trade process.<sup>9</sup> The difference between goods obtained through import and shopping entrusted goods service lies in the party who runs the business. In the case of shopping entrusted goods service, the activities are usually carried out by individuals whereas imported goods are carried out by specialized companies engaged in the field of export and import.<sup>10</sup>

Since Indonesia is a *rechtsstaat*, of course, the change of the lifestyle of its people who like to shop through shopping entrusted goods service brings legal consequences. Based on the principle of *Ubi Socitas Ibi Ius*, the law always follows the development and changes of society to protect the interests that need to be maintained, namely the interests of the state, law, and society. In the other words, the changes that occurred in society will change the law as well. To protect its interests, the law will issue, revoke, or amend existing provisions to harmonize the changes of the needs of the society. Therefore, Indonesia has stipulated regulations related with online shopping and shopping entrusted goods service, especially in the imposition of its taxes. Thus, this paper is made to find out those regulations and the implementation of them.

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<sup>9</sup> Amir, *Ekspor-Impor* (Jakarta: Pustaka Binaman Pesindo, 1996), p. 43.

<sup>10</sup> Sugiarto, *Pengantar Kepabeanan dan Cukai* (Jakarta: Cikal Sakti, 2008), p. 173.

## **B. Research Problem**

1. How is the real practice concerning the regulations regarding tax for shopping entrusted goods service in Indonesia?
2. What are the means that must be taken to minimize illegal shopping entrusted goods service in Indonesia?

## **C. Objective of Research**

1. To analyze the real practice regarding tax for shopping entrusted goods service that is applied in Indonesia.
2. To find out the means which may enforce the implementation of the tax and reduce the number of illegal shopping entrusted goods service in Indonesia.

## **D. Research Method**

1. Type of Research

This paper uses a normative approach as its research method which only discusses and examines documents, books, and/or existing statutory provisions which are related to the issue discussed.

2. Type of Data

Based on the type of research described above, this paper only uses secondary data which obtained and/or collected by previous studies or published by various agencies. This type of data is taken by reviewing legal and non-legal materials that are already available.

3. Data Collection

The data is obtained from literature study by looking for information and studying research material from collecting secondary data sources such as legislation, journals, and books.

4. Data Analysis

This paper uses qualitative analysis. It emphasizes the analysis of the process of inference from descriptive data in the form of words compiled based on data that has been obtained by researchers both from literature studies and field studies.

## **II. FINDING & ANALYSIS**

## **A. Some Regulations which are Applied in Indonesia regarding Taxation of Online Shopping and Shopping Entrusted Goods Service**

Nowadays, the development of Information Technology (IT) is increasing intensively hand in hand with the infrastructure that has been built by the government and the private sector. Along with these developments, the Information Technology has brought some impacts for the development of the trade sector in the form of electronics. The Information Technology itself is a form of technology used to create, store, change and use information in all its forms. By using the Information Technology, micro, small, and medium enterprises able to enter global market. Some companies that were initially small, such as Amazon, Yahoo, eBay, became big in a short time only because of the use of information technology in developing their businesses.

To fulfill the daily needs, it is possible for some people prefer to choose more instant means that is available because of the advanced of the Information Technology rather than use the usual means. It is due to the development of internet media. Currently, many people have made the internet media as means to fulfill their needs, such as buying certain goods and using the opportunities to open online business up which are included in E-Commerce.

Buying and selling through online means can streamline time and place. In the other words, we able to carry out buying and selling transactions with everyone whenever and wherever we are. All trading transactions through the internet are carried out without any face-to-face meetings between the parties, they base the sale and purchase transaction on mutual trust so that the sale and purchase agreements that occur between the parties are carried out electronically.<sup>11</sup> By using E-Commerce, all formalities that are commonly used in conventional transactions are diminished, in addition, of course, the consumers also have the ability to collect and compare information of the goods and services more freely without being limited by territorial boundaries. E-Commerce does not only provide convenience for the consumers, but this development eases manufacturers to market products that affect cost and time savings.<sup>12</sup>

Article 1 paragraph 6 of the Law No. 11 of 2008 concerning Electronic Information and Transactions states:

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<sup>11</sup> Hemiwati, "Penerapan Pasal 1320 KUHPPerdata Terhadap Jual Beli Secara Online (E-Commerce)", Jurnal Ipteks Terapan. Vol. 8 No. 4, 2015, p. 176.

<sup>12</sup> Ibid.

*Operation of electronic system is electronic system utilization by the state administrators, persons, business entities, and / or the society.*

Furthermore, Article 15 paragraph 1 of the Law regulates:

*Any electronic system provider must provide electronic systems in reliable and secure manner and shall be responsible for the proper operation on the electronic systems.*

Buying and selling through online means (e-commerce) is basically the same as buying and selling in general which means sale and purchase occurs when there is an agreement about the goods or services being traded and the price of the goods or services. The only difference between buying and selling through online means and buying and selling in general means i.e. the conventional one is the media used. If in a conventional buying and selling, the parties must meet in person at a place to agree on what is being traded and at what price for the goods or services. Meanwhile, in buying and selling through online means (E-Commerce), the transaction process that occurs requires an internet media as the main media, so that the process of trade transactions occur without the need for direct meetings or face to face between the parties. The price bargaining transaction process can be done anywhere without having to arrange a meeting for the seller and buyer to agree on the price of the goods traded.

In its development, online trading transactions have been regulated in the Law No. 11 of 2008 concerning Electronic Information and Transactions and the Government Regulation No. 82 of 2012 concerning the Implementation of Systems and Electronic Transactions. According to the Government Regulation, electronic transactions require approval of terms and conditions. An online transaction is considered valid if:<sup>13</sup>

- There is an agreement between the parties.
- Performed by capable legal subjects or authorized representatives in accordance with statutory regulations.
- The object of the transaction must not be against the laws and regulations, decency, and public order.

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<sup>13</sup> Government Regulation No. 82 of 2012 concerning the Implementation of Systems and Electronic Transactions, Article 47 paragraph (2).



Furthermore, the matters that must be contained in the sale and purchase transactions through online means are as follows<sup>14</sup>:

- Identity of the parties
- The object and its specifications
- Electronic transaction requirements
- The prices and fees

The development of Information Technology, especially the internet, creates a virtual space and replaces physical space. Through this virtual space E-Commerce activities occur, although the system still uses physical space in some parts. As the development of online shop advances in Indonesia, many entrepreneurs use this opportunity by running up businesses through the internet, including establish business for shopping entrusted goods service (personal shopping). Shopping entrusted goods service itself is usually marketed through online media, i.e. through social media like Instagram and WhatsApp. Both are chosen as the most common social media that is used by personal shoppers to run their business. It is because the use of social media networks is considered quite beneficial if used as a media for promotion and trading items which can be seen from the amount of the users of Instagram and WhatsApp which is quite a lot, so it can expand marketing and can be done anytime and anywhere as long as there is an internet network. In addition, the greater advantage is to cut costs, because it only costs to buy internet data only.

As the writer has already mentioned above, someone who runs business of shopping entrusted goods service (personal shopping) is usually called as Personal Shopper because he works by helping others to shop depends on what the consumers want by using his services as the buyer.<sup>15</sup> The activities carried out by personal shopper in carrying out their duties are divided into three stages,<sup>16</sup> namely:

- Personal shopper will consult with prospective buyer regarding certain product that the buyer wants to purchase.
- Personal Shopper will provide recommendations for suitable places to shop the product that the buyer wants.

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<sup>14</sup> Ibid, Article 48 paragraph (3).

<sup>15</sup> Muchlisa Choiriah, "*Mengenal Bisnis Seorang Personal Shopper*", <https://www.merdeka.com/peristiwa/mengenal-bisnis-seorang-personal-shopper.html> (accessed on May 1, 2020)

<sup>16</sup> Laura Harrison McBride, Peter J. Gallanis and Tag Goulet, "*Guide to Become A Personal Shopper*", <https://fabjob.com/sample/PersonalShopper-toc-2015.pdf> (accessed on April 27, 2020)

- After the deal is made between the personal shopper and the buyer regarding the place of shopping and the goods to be bought, the next thing to do is personal shopper will buy the product.

In simply way, a personal shopper replaces the position of the prospective buyer to shop, looks out for the goods that the buyer wants, especially in foreign countries. Usually, the goods intended are branded goods that have high prices, such as bags and famous accessories which are sought after by style activists. The prospective buyer may contact the personal shopper to discuss the product that he wants. Personal shopper will find and buy the goods in accordance with the agreed fees and send it to the buyer's place.<sup>17</sup> At a certain time, a personal shopper generally handles more than one buyer for an overseas trip. Reporting from an online magazine, namely Femina Magazine, a personal shopper on one trip abroad can spend hundreds of millions of rupiah.<sup>18</sup>

As mentioned earlier, shopping entrusted goods service itself consists of two types of goods, namely domestic and foreign goods. Shopping entrusted goods service for foreign goods is different from those goods which already inside territory of the country which only needs to add additional service tariffs, while foreign goods need more careful calculations. It is because there are costs that may arise when the goods transacted are brought into Indonesia, according to the type, quantity and price of the goods carried.<sup>19</sup>

The provisions regarding the import of goods carried by passengers are regulated under the Minister of Finance Regulation No. 203 / PMK. 04 / 2017 concerning the Provisions on the Export and Import of Goods Brought by Passengers and Loading Crews. Based on the Regulation, personal shoppers have the obligation to pay import duty of goods if the price is above of US \$ 500 and be subject to an import duty in the amount of 10% of the price of goods after deducting US \$ 500. In addition, personal shoppers require customs documents and notification documents, i.e. Notification of Special Imported Goods with tax aspects, namely Value Added Tax (VAT) on imports of Taxable Goods by 10%, and income tax (PPH 22) with various variations of tariff rates. For the example, there is an

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<sup>17</sup> Meichella Nancy, "Peluang Profesi Baru, Jadi Personal Shopper Untuk Para Penggila Belanja", <https://www.femina.co.id/fashion-trend/peluang-profesi-baru-jadi-personal-shopper-untuk-para-penggila-belanja> (accessed on April 20, 2020)

<sup>18</sup> Ibid.

<sup>19</sup> Santoso, "Usaha Jasa Titip Harus Bayar Pajak?", <https://ortax.org/ortax/?mod=forum&page=show&idtopik=79866> (accessed on May 1, 2020)

income tax (PPH 22) with the tariff rate of 7.5% for certain items such as perfume, liquids, household appliances, carpets, etc. which are listed in the Minister of Finance Regulation No. 175 / PMK. 011 / 2013.

Meanwhile, if the goods is classified as a luxury item, such as branded bags and jewelry is subject to the sales tax which is referred to the Law No. 42 of 2009 concerning Value Added Tax of Goods and Services and Sales Tax on Luxury Goods that the tariff rate on goods categorized as luxury items is 10% and a maximum of 200%. Thereof, as personal shoppers, the first thing that we must do is make sure that we have a Taxpayer Identification Number (TIN). In addition to getting the Income Tax rate on imports of 7.5%, compared to if we do not have a TIN then it will be subject to 15%. With TIN, import Income Tax can be credited in the year's debt tax balance.<sup>20</sup>

If a person registers shopping entrusted goods service as the main business activity of him, then it will be categorized as an intermediary service, so that it is excluded from the imposition of a final income tax of 0.5% x turnover. In accordance with Article 2 paragraph (3) and (4) letter h of the Government Regulation No. 23 of 2018, for turnover which up to 4.8 billion rupiahs in a year, the net income calculation uses the norm (50% x Gross Income). If it exceeds 4.8 billion rupiahs, then accounting is required (gross income - operating costs).<sup>21</sup>

Meanwhile, it would be different if shopping entrusted goods service is considered as a side business, for example, the personal shopper already has a clothing business that uses the tariff of Income Tax of Small and Medium Enterprises (SME) based on the Government Regulation No. 23 of 2018. Especially if the entrusted goods have high prices, while the service fees are small. If you use the rate of SME that is 0.5%, it could cause a reduction in profits from your main business. It is better to recalculate to determine the using of normal accounting or records, which is more profitable. As mentioned earlier, if the value of the goods carried exceeds US \$ 500, the excess is subject to a 10% import duty and Import Tax which consists of 10% Value Added Tax (VAT) and 7.5% Income Tax

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<sup>20</sup> Anang Purnadi, *"Mudah Menjadi Jasa Titip Profesional, Bagaimana Kewajiban Pajaknya?"*, <https://www.pajak.go.id/id/artikel/mudah-menjadi-jasa-titip-profesional-bagaimanakewajiban-pajaknya> (accessed on May 1, 2020)

<sup>21</sup> Ibid.

(PPH) if you have a TIN. If you do not have a TIN, then it will incur a 100% higher rate (15% PPh).<sup>22</sup>

Personal shoppers must be clever in calculating the total price of goods to be brought to Indonesia, the calculation of the total price of luggage must be adjusted to the limit of import duty free. If it exceeds, it should be conveyed to prospective buyers whether they can afford to pay import duties and import tax for the goods requested. For the fee of shopping entrusted goods services abroad, it is usually agreed at the beginning between the prospective buyer and the personal shopper. The amount is relative, adjusting whether the goods are obtained easily or not. The average fee shopping entrusted goods service abroad is between 10% and 20% of the initial price of the goods.

The government of Indonesia basically supports creative economic activities like shopping entrusted goods service that can support the economic life of the society. However, the government has gave an appeal so the people may comply the applicable regulations, especially in the taxation because it can potentially harm the State with a potential loss of up to 17% of the price of goods if illegal personal shoppers are rife in Indonesia. This loss comes from 10% VAT, 10% Income Tax and 7.5% Import Duty.

The Directorate General of Customs and Excise and the Ministry of Finance will take firm action for personal shoppers who are found carrying luggage worth US \$ 500 or equivalent to Rp. 7 million (exchange rate of Rp. 14,000). If the perpetrators continue to carry out illegal shopping entrusted goods services that are not in accordance with the provisions, they may be subject to sanctions in accordance with the Law No. 17 of 2006 concerning the Amendments to Law No. 10 of 1995 concerning Customs with *a minimum imprisonment of 1 (one) year and imprisonment of no more than 10 (ten) years and a fine of at least Rp.50,000,000.00 (fifty million rupiah) and a maximum of Rp5,000,000,000, 00 (five billion rupiah)*.

## **B. The Real Practice in Indonesian and How to Overcome It**

Based on the online media, Kompas.com, stated that according to the research conducted by We Are Social, the average Indonesian spends 3 hours and 23 minutes a day to access social media. From a report entitled 'Essential Insights into the Internet, Social

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<sup>22</sup> Ibid.

Media, Mobile, and E-Commerce Use Around the World', of Indonesia's total population of 265.4 million people, the active users of social media reached 130 million with a penetration of 49%. Based on the most downloaded applications, social media companies by Mark Zuckerberg dominate in the top three which in order from the first position are WhatsApp, Facebook, and Instagram; then followed by social media made by South Korea, Line.

Only by using a smartphone or gadget anyone can carry out shopping entrusted goods service business when they are on the trips abroad, on vacation for example. It is just like the proverb that is "kill two birds with one stone" which means that for one activity carried out can result several benefits at once. While watching a music concert in other country, such as Singapore or Malaysia, any goods may be entrusted to be bought and brought back to the home country. Free trips abroad and additional money can be obtained at once.

Beside of that, there are also other factor related to the motive of improving social status among Indonesian people. For certain people, having a bag with a well-known brand such as Hermes or Louis Vuitton which is a limited edition will make their social status elevated because these products are not yet available in the domestic market. These people will be very proud to use the luxury bags because nobody able to match them. Meanwhile for the antique-loving community, the desire to own vintage and rare goods can also motivate them easily to order these goods through the shopping entrusted goods service business. These impulses cause the business of shopping entrusted goods service grow rapidly in the country.

But unfortunately, many Indonesian people still do not know the provisions related to imported goods, especially their obligations, namely paying import duties and import taxes, even though the provisions relating to handling imported goods through shopping entrusted goods services brought by individuals have been regulated in the Minister of Finance Regulation No. 203 / PMK.04 / 2017 along with its derivative regulation namely the Director General of Customs and Excise Regulation No. PER09 / BC / 2018.

Moreover, Indonesian people who are very fond of online shopping and use the shopping entrusted goods service in general are still innocent and have never been suspicious nor have negative thinking to people who they just meet in cyberspace. This habit or culture turned out to be an opportunity that could be exploited by various parties, including international network drug syndicates. In early August 2019, Soekarno-Hatta's Type C Customs and Excise Main Service Office succeeded in thwarting the smuggling of

1.791gram Methamphetamine from India with a mode of concealment at the bottom of the packaging of goods under the guise of shopping entrusted goods service.<sup>23</sup>

In general, what the illegal personal shoppers do is take advantage of the regulations that are still in gray areas. Because they are reluctant to pay taxes on the excuse of having personal goods of a passenger, the goods ordered by their customers are often recognized as personal-use goods because the amount is still reasonable and is considered as a souvenir of traveling abroad. However, when those goods are examined, the goods which are recognized as personal goods of passenger are actually included in the category of High Value Goods (HVG), i.e. the goods that have a very high value, branded and the price is very far above the value of Free On Board (FOB) US \$ 500 or equivalent to the value of Rp. 7,500,000.<sup>24</sup> The goods which are included in the HVG category include branded goods (bags, watches, shoes, etc.), jewelry, electronic supplements, and cosmetics. The perpetrators of the illegal shopping entrusted goods service will enjoy the exemption from import duty and import because these luxury goods will be claimed as personal use.

Looking the real condition in the main airport of Indonesia, namely Soekarno-Hatta International Airport, the number of passengers arriving from abroad is no less than 23,000 passengers every day, then the potential loss of state revenue will always be there.<sup>25</sup> This condition needs to get attention, especially the Customs officers who are in charge in supervising passengers' goods arriving from abroad. Because, if this practice continues, it is not impossible for the perpetrators of shopping entrusted goods service who were originally only motivated to just be able to travel for free abroad but over time can be tempted to try illicit businesses such as drug trafficking or money laundering practices because the results are far more promising. These two problems are closely related to the role and function of the Directorate General of Customs and Excise, especially as a revenue collector and community protector.

To minimize illegal business of shopping entrusted goods service as illustrated above, it is necessary to repair and upgrade the existing systems. Here are some means to deal with the illegal business of shopping entrusted goods service<sup>26</sup>:

- Making information systems that are integrated with existing databases both internal and external attached with the enhancements to certain features such as face recognition

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<sup>23</sup> Masruri Muchtar, "Analisis SWOT untuk Menentukan Strategi Penanganan Barang Jasa Titip (Studi Kasus KPU BC Tipe C Soekarno-Hatta). Jurnal Perspektif Bea dan Cukai. Vol. 3 No. 2, 2019, p.15.

<sup>24</sup> Ibid.

<sup>25</sup> Ibid, p.16.

<sup>26</sup> Ibid, p.21.

or face detection. Then, planning the need for Company Registration Number detection equipment and a capable X-Ray machine to anticipate the latest mode and future needs.

- Increasing the ability of the Analyst Team to be able to understand the behavior and trends of online business based on social media. In addition, starting budget planning to meet the special needs of field staff related to the issues of safety, comfort, and health facilities for employees on duty 24 hours a day (morning, evening, and early morning shifts).
- Enacting an education program for the public about the concept and benefits of taxation, its provisions on imported goods, categories of prohibited / restricted goods, obligations that must be met along with threats or sanctions if there is someone who violates them.
- Making a comprehensive study by involving all existing stakeholders to establish policies regarding the concept of handling the goods of shopping entrusted goods related to the role and function of Directorate General of Customs and Excise as revenue collector and community protector.
- Establishing cooperation and coordination with the Indonesian National Police and the National Narcotics Agency, the Financial Transaction Reports and Analysis Center, and other related parties to build an information system based on data exchange.

### **III. CONCLUSION**

The development of e-commerce in Indonesia is growing rapidly and has positive impact on entrepreneurs, consumers, state, and society. But in all lines of activities, as good citizens, we should obey and comply all the applicable laws, including the laws regarding taxation. It also applies to those who run shopping entrusted goods service (personal shoppers) who of course have income from the business which is subject to tax. The tax collection for these shopping entrusted goods service businesses must be emphasized more in the Laws so that those who violate the tax provisions will be subject to sanctions which can reduce the losses of our country.





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