

CHAPTER V

CONCLUSION

5.1 Conclusion

The research aims to analyze respondents understanding towards taxation on e-commerce transactions conducted in Padang by distributing questionnaires to the respondents through online media.

Based on the data that has been obtained from the research, it can be concluded that the general level of understanding of the e-commerce entrepreneur in Padang to taxes on ecommerce transactions was 34%, this means that the e-commerce entrepreneur in Padang lack of understanding of the tax on transactions e-commerce has been around since 2013. Thus, it can be stated that the e-commerce entrepreneur in Padang do not understand about the applicable tax for ecommerce transactions in general.

In addition the percentage obtained by the item in question there are some items were unable to answer this question more than 50% or categorized not understand. Some items such questions include:

1. An understanding of the difference between e-commerce transactions tax and ordinary trading transaction tax
2. An understanding of the new regulations are revoked by the Minister of Finance related to e-commerce transactions.

3. An understanding of the regulations imposed to taxpayer related to e-commerce transactions.
4. An understanding of the e-commerce entrepreneur income when it exceeds 4.8m / year
5. Understanding of the meaning of the Taxable Entrepreneur
6. Understanding of the main obligations of PKP
7. An understanding of the tax rate of SMEs
8. An understanding of the determination of the tax payable date
9. An understanding of the personal income tax rate
10. An understanding of the organizer of tax on the e-commerce transaction

When viewed from an item that has a question with the correct answer percentage equal to or above 50% only seven questions that reach these percentages. Thus, reinforcing the assumption of a lack of understanding of respondents to the tax on e-commerce transactions.

5.2 Limitations of Research and Suggestion

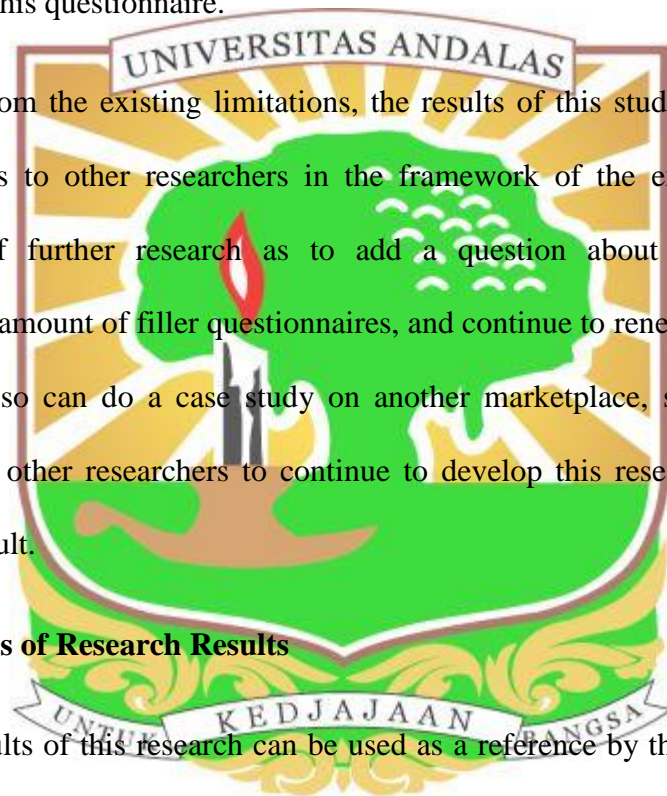
In this study, the researchers only analyzed respondents' understanding of tax on ecommerce transactions applicable, where the sample used is relatively little due to limitations of time, effort, cost and least of respondents who replied, complete and return the questionnaires have been distributed. Strongly recommended for further research to increase the respondent and extending research so that the results obtained are more accurate.

The use of a questionnaire with a scale dichotomy illustrates the level of understanding is not maximized because the samples can only distinguish the level of understanding into two categories familiar and less familiar. Then also with the responses of the respondents who sometimes feel reluctant, afraid, and just fill in the questionnaire item not read correctly in questionnaires, quite difficult for researchers in carrying out this questionnaire.

Apart from the existing limitations, the results of this study are expected to provide benefits to other researchers in the framework of the expansion and the development of further research as to add a question about the e-commerce transaction, the amount of filler questionnaires, and continue to renew the tax rules up to date, then also can do a case study on another marketplace, so it could be an opportunity for other researchers to continue to develop this research to achieve a near-perfect result.

5.3 Implications of Research Results

The results of this research can be used as a reference by the tax office to be more active in socialize about current tax rules on e-commerce transactions with a simple way of explaining for the sake of development of the country in the future. In this study the results obtained from the 41 respondents only 34% aware or understand of the tax on e-commerce transactions while it is 66% do not understand. Results of studies using the number of samples slightly feared not representative of the



population and can also affect the conclusion of the study, as in the present study widely obtained an abnormal result like grouping of understanding by education level, the amount of income, and once or not the taxpayer attend courses / training taxation.

In addition, the Government also should conduct mass dissemination efforts related to the tax on ecommerce transaction that is about any tax related to e-commerce transactions, the way voting, the procedure and the payment flow must inform to the public as taxpayers clearly, it would be better if the government has also conducted awareness through online media. So that the information submitted will be more effective and rapid spread. By doing so, the taxpayers, especially the online merchants will also be easier to access and learn. This is in addition to increasing general knowledge about the tax on e-commerce transactions can also maximize state revenues for the country's development in the future.

