

Analysis of Value-Added Tax to the Rental Service Helmet and Jacket to Get Online in Indonesia (CASE PT ABC Ojek INDONESIA)

Suparna Wijaya¹, Andani Fadhilah², Waidatin Nur Azizah³

^{1,3}Politeknik Keuangan Negara STAN

²Direktorat Jenderal Pajak

¹sprnwijaya@pknstan.ac.id

orcid.org/0000-0002-8172-4371

Article Info

Volume 83

Page Number: 13616 - 13625

Publication Issue:

March - April 2020

Abstract

Online transportation since 2015 is developing rapidly as a solution to the problem of traffic, parking, and urban public transportation in Indonesia. One of the online transportation companies in Indonesia is PT ABC Ojek Indonesia. In running its business, PT ABC Ojek Indonesia cooperates with partners who are drivers of the applications it runs. In the cooperative relationship between partners and PT ABC Ojek Indonesia, partners should use helmets and jackets that have been provided by the company. The purpose of this study was to determine the activities of providing helmet and jacket attributes as a Taxable Service (JKP), what legal events occurred in the provision of helmet and jacket attributes, PT ABC Ojek Indonesia is a Taxable Entrepreneur by the understanding in 1984 PPN Law, and aspects Value Added Tax (PPN) on the provision of helmet and jacket attributes by PT ABC Ojek Indonesia. The study was conducted using qualitative methods with a case study approach. The results of the study indicate that helmet and jacket lending services are included in taxable services. And the handover from the company to the partners is included in the event of submission subject to value-added tax. PT ABC Ojek Indonesia has fulfilled the requirements as one of the parties required to collect and be confirmed as a taxable entrepreneur (PKP). Therefore, due to the surrender of taxable services from taxable entrepreneurs, they are subject to value-added tax. The income of PT ABC Ojek Indonesia for the rental of attributes of helmets and jackets is quite large. The total rental income of helmet and jacket attributes can reach IDR 400,000,000,000,-. Therefore, the potential value-added tax that can be imposed through this service can be estimated at IDR 40,000,000,000,-.

Article History

Article Received: 24 July 2019

Revised: 12 September 2019

Accepted: 15 February 2020

Publication: 20 April 2020

Keywords: Online Motorcycle taxi, Go-Jek, Taxable Services, Customs Area, Taxable Entrepreneurs

I. INTRODUCTION

The rapid development of urban transportation will cause problems, namely traffic congestion, parking, public transportation, pollution, and traffic order (Munawar, 2007). As an alternative solution to the problem, in 2015 began to be known as an innovation that is still rife discussed, namely transportation services *online*. Wahyusetyawati (2017) explains that online transportation is a public facility used to transport goods and / or people from one place to another. One of the well-known

companies that are in this line of business is PT ABC Ojek Indonesia. PT ABC Ojek Indonesia strives to bring innovation in the world of online transportation. Surely the innovation presented by entrepreneurs is expected to lead to efficiency from consumers in general (Oakey, 2015).

The innovation presented by PT ABC Ojek Indonesia is an innovation in the field of technology in the disruptive era. Bower, JL, & Christensen, CM (1995) explain that disruptive innovation will help

create new markets, disrupt or damage existing markets, and ultimately replace their predecessor technology. The disturbing context here implies that the emergence of new technological innovations will disrupt the existence of old technologies (Hamid, 2017).

One of the innovations carried out by PT ABC Ojek Indonesia is to create a Go-Jek application. The Go-Jek business model is an idea that emerged from its founder when he was talking with a *motorcycle taxi* customer. During the conversation, it turns out that the founder found that the problem that was often experienced by *motorcycle taxi drivers* was the difficulty of finding customers and a large amount of productive time wasted at the base. Seeing these conditions, the founder tried to find access that could connect *motorcycle taxi drivers* with prospective customers. In 2011 access that was used was still quite simple, namely only through telephone calls. But in January 2015, Go-Jek changed the link access by launching application *mobile* that can be downloaded through the *Play Store* and the *App Store*¹. So that the modes of transportation of the community choice have shifted, from what was initially offline to online and more modern (Azizah and Adawia, 2018).

In running its business, of course, the partnership is important for PT ABC Ojek Indonesia. Until now, the number of *drivers* has PT ABC Ojek Indonesia's reached two million partners². One of the most influential partners in the business continuity of PT ABC Ojek Indonesia is *drivers* who were previously *motorcycle taxi drivers*. The *drivers* who take shelter in the Indonesian PT ABC Ojeks bound by the partnership. As someone who has a partnership with a company, of course, these *drivers* are required to use certain attributes in carrying out their work. *Drivers* of PT ABC Ojek Indonesia who are engaged specifically in motorized transportation services (*Go-Ride*), as well as food ordering and delivery services (*Go-Food*), are required to use attributes such as helmets and jackets.

The working relationship between the Go-Jek driver and PT ABC Ojek Indonesia is a

¹ "Kisah Sukses Nadiem Makarim Pendiri Gojek", dalam <https://www.finansialku.com/kisah-sukses-nadiem-makarim-pendiri-gojek/>
² <https://www.gojek.com/goride/>

partnership relationship, so it cannot claim the rights commonly received by workers in general (Indyaswari and Putra, 2017). According to the partnership agreement between the *drivers* and PT ABC Ojek Indonesia, the attributes in the form of helmets and jackets as much as two units each, are lent by PT ABC Ojek Indonesia to the *drivers*. But according to media *online* and the actual situation on the ground, there was a change in the agreement. In August 2015, the *driver* of PT ABC Ojek Indonesia received a short message containing a notice that installments would be applied to the attributes of the helmet and jacket. The installment is IDR 190,000 per item using the deposit value deduction method (IDR 5,000 for 38 days). Contrary to this, the attributes of helmets and jackets will always be the property of PT ABC Ojek Indonesia, by the contents of the partnership agreement. This shows that there is a change in the system of providing helmet and jacket attributes *driver*, from "lending" to "leasing"³.

According to Article 4 paragraph (1) letter c of Law Number 8 of 1983 concerning Value Added Tax of Goods and Services and Sales Tax on Luxury Goods, as amended by Law Number 42 of 2009, one form of tax object is the rendering of services Taxable in the Customs Area which is carried out by the entrepreneur. If referring to the above article, then the helmet and jacket attribute loan lease carried out by PT ABC Ojek Indonesia should be subject to VAT.

Based on the problem above, the researcher is interested in researching to know the activities of providing helmet and jacket attributes as Taxable Services (JKP), what legal events occur in the provision of helmet and jacket attributes, PT ABC Ojek Indonesia is a Taxable Entrepreneur by the understanding in the 1984 PPN Law, and the Value Added Tax (PPN) aspect on the provision of helmet and jacket attributes by PT ABC Ojek Indonesia.

³Isna Noor Fitria, "Cicilan Helm danJaket Go-Jek: TermasukWanprestasi-kah? (AnalisisMenurutHukumPerdata)", dalam https://www.kompasiana.com/isnafitria/cicilan-helm-dan-jaket-go-jek-termasuk-wanprestasi-kah-analisis-menurut-hukum-perdata_565fa167d67e614a1bccbaec

II. BASIS THEORY

1. Tax

Victor Thuronyi (2003) states that taxes can be defined as compulsory payments to governments or countries without direct reciprocity and are used to finance state expenditures intended to serve the public. The definition of a tax, in general, is also conveyed by Ferdinand Kirchhof (1991) in Victor Thuronyi (2003), "Monetary contributions are imposed unilaterally based on public law that functions to increase revenue and are paid to public authorities". Based on the explanation above, there are characteristics inherent in the tax definition, as follows.

- Tax is one of the obligations that must be fulfilled by the community.
- Tax collection is based on the provisions of the applicable laws and regulations,
- taxpayers do not get reciprocity or counter-achievement directly,
- tax is used to finance state expenditures intended to serve the public.

There are several tax divisions in tax law based on the characteristics of each type of tax (Brotodihardjo&Santoso, 1995). One division of taxes is a direct tax and indirect tax. Beltrame&Mehl (1997) in Victor Thuronyi (2003) said that direct taxes are imposed on individuals or property, while indirect taxes are imposed on manufacturing, sales, consumption, and the like and the payments are made indirectly by consumers. In the *World Trade Organization Agreement*, it is explained that direct taxation is the taxation of salaries, profits, interest, rent, royalties, and other income in any form, as well as taxation of property ownership. While indirect taxes are imposed on sales, excise, transfers, value-added, franchises, seals, transfers, inventory and equipment taxes, border taxes, and other taxes besides direct taxes and import fees (Thuronyi, 2003).

2. Value Added Tax Value Added

Tax (VAT) is a tax on the consumption of Taxable Goods and Taxable Services performed by a Person, Agency or Government which was first imposed in Indonesia in 1985. (DjakaSaranta S. Edhy 2015, 129) .

VAT collection is based on Law Number 8 of 1983. Before Value Added Tax (VAT) was set on April 1, 1985, Indonesia imposed a tax on consumption as a Sales Tax (VAT), the collection of which was based on Emergency Law Number 19 of 1951.

VAT sales tax to replace the role because it has some positive characteristics. According to UntungSukardji (2015, 22), the following are positive or legal characteristics of the Value Added Tax.

a. Value Added Tax is Indirect

Tax Value Added Tax as Indirect Tax means that the tax burden is transferred to the consumer of goods or services which are the object of tax and the responsibility for paying taxes to the state treasury rests with the seller or service provider.

b. Objective Tax Objective

tax means to rely on the tax object by not paying attention to the condition of the tax subject. VAT will be imposed as long as consumers consume goods or services included in the tax object, regardless of whether the subject is high-income or low-income tax.

c. Multi-Stage Tax

Value Added Tax as Multi-Stage Tax means that VAT is imposed on each chain of the production line and distribution line. However, VAT does not cause double taxation because VAT uses the Indirect Subtraction Method / Credit Method / Invoice Method.

d. VAT payable to be paid to the State Treasury is calculated using the Indirect Subtraction Method / Credit Method / Invoice Method

In short, the indirect subtraction method or so-called indirect reduction method means that the Input Tax paid to the seller or service provider can be credited with the Output Tax collected from the buyer or recipient of services.

e. Value Added Tax is on Domestic General Consumption

Value Added Tax as domestic general consumption means VAT is only imposed on the consumption of Taxable Goods and/or Taxable Services performed domestically. Except for exports, which are not

subject to VAT because they are consumed abroad. But still subject to VAT at a rate of 0% so that the Input Tax paid in the country can be credited, so that it does not need to be used as a cost that will add to the value of exports.

f. Value Added Tax is neutral.

VAT recognizes two collection principles, namely the principle of origin and the principle of the destination. If the neutral nature of VAT is desired in the field of international trade, the principle used is the principle of the destination principle), so that imported commodities bear the same tax burden as domestically produced goods. That way, competition between imported and domestic commodities is not affected by VAT.

g. Does Not Have the Impact of the Imposition of Multiple

Taxes The Value Added Tax (VAT) does not cause the impact of the imposition of double taxation because VAT is levied on added value only. This is very different compared to the era of the 1951 VAT Act, because in reality at that time the Entrepreneur did not have the right to credit the VAT paid on the acquisition of raw materials or capital goods. So the VAT paid is added as the cost of goods and / or services.

3. Submission of Taxable Services

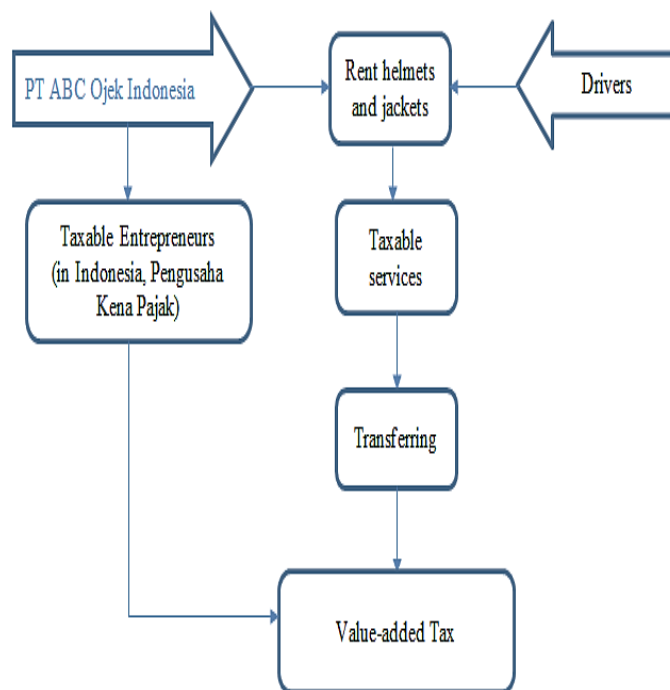
According to Untung Sukardji (2015, 151), before editorial changes were made, the definition of the rendering of taxable services was formulated in Article 1 letter g of Law Number 42 of 2009 before January 1, 2001, namely: "Included in the definition of the rendering of Taxable Services Tax is every activity of providing Taxable Services as referred to in letter f, including Taxable Services used for self-interest or Taxable Services that are provided free of charge by Taxable Entrepreneurs ". After the changes are made, the definition of the rendering of Taxable Services according to Article 1 number 7 of Law Number 42 the Year 2009 is every activity of providing Taxable Services. Meanwhile, according to the Elucidation of Article 4 paragraph (1) letter c, the delivery of taxable services must fulfill the following conditions: the

- a. services rendered are Taxable Services;
- b. the delivery is carried out within the Customs Area; and
- c. surrender is carried out in business or work activities.

III. RESEARCH METHODS RESEARCHERS

Use qualitative methods. Morse in Cresswell (2014) states that qualitative methods are needed to explain things in-depth that cannot be stated in quantitative measures. Also, qualitative methods are used because new research topics, subjects are not stated in the sample, and existing theories cannot be applied to the sample. Source of data used in this study are primary data and secondary data. Primary data come from interviews, while secondary data are sourced from books, journals, regulations, and other literature. The research framework used in this study is:

Figure Research Framework:



Source: processed data

IV. DISCUSSION ON

1. Provision of Helmet and Jacket Attributes by PT ABC Ojek Indonesia as a Taxable Service

Based on the Cooperation Agreement of PT ABC Ojek Indonesia Partnership Article 3 number 5, attributes of helmets and jackets the used was *driver* loaned by Go-Jek.⁴ Also, there is no clause stating that *drivers* must pay installments with a certain amount for the helmet and jacket attributes. However, starting from August 2015 installments on the attributes of helmets and jackets are applied to

⁴PerjanjianKemitraan PT Go-Jek Indonesia, 2015.

all *Go-Ride drivers*, and this is informed via text message.⁵ The author also found the latest Partnership Certificate of PT ABC Ojek Indonesia through an article on the *website*, which states clearly that the helmet and jacket attributes are subject to installment payments of IDR 100,000 (IDR 2,500 per day for 40 days).⁶ Based on the results of searches in the field also proved that the *drivers* are subject to installments with a deposit-cutting system of IDR 2,500 for one unit of the helmet and Rp 2,500 for one unit of the jacket for 40 days. Then when the *driver* resigns, it turns out that this attribute must be returned to PT ABC Ojek Indonesia.⁷

When seeing the actual situation on the ground, the provision of helmet and jacket attributes by PT ABC Ojek Indonesia turns out that over time it has changed, from borrowing to rent. If the Go-Jek uses a loan system, they should not apply installments to the *drivers*. Then the helmet and jacket attribute supply system cannot also be classified as a sale and purchase transaction, because of the obligation of the driver to return the attribute when resigning. The provision of helmet and jacket attributes by PT ABC Ojek Indonesia can be classified as "rental services" because PT ABC Ojek Indonesia applies installments on these attributes and there is a requirement for *drivers* to return the attributes to Go-Jek. This is also by the definition of the rent itself, namely the use of something by paying money.⁸

Initially, the agreement clause said that the attributes of helmets and jackets were lent, meaning that there was no element of the supply of Taxable Goods or Taxable Services in it. However, if the actual situation shows that Go-Jek provides rental services for the provision of the helmet and jacket attributes

driver, then there is an element of the surrender of Taxable Services in it.

According to the 1984 VAT Law Article 1 number 5, services are any service activities based on an engagement or legal act that causes an item, facility, facility, or right to be used, including services performed to produce goods due to an order or request with materials and on instructions from the customer. The attributes of helmets and jackets made by PT ABC Ojek Indonesia are included in the service definition as mentioned earlier. Furthermore, because Law Number 42 of 2009 adheres to the system *negative list* if the services referred to are not included in the service group that is not subject to VAT, then these services can be classified as Taxable Services. Rental services are not included in service groups that are not subject to VAT. So it can be said that the helmet and jacket attribute rental service by PT ABC Ojek Indonesia is a Taxable Service. Submission of Taxable Services as regulated in article 4 paragraph (1) letter c of Act Number 42 of 2009 is subject to VAT.

2. Legal Events in Providing Helmet and Jacket Attributes of PT ABC Ojek Indonesia

Initially, the provision of helmet and jacket attributes was carried out with a loan system. This can be proven by the Partnership Cooperation Agreement Article 3 number 5, which reads as follows.

"Partner I lends to Partner II in the form of 2 Go-Jek jackets, 2 Go-Jek helmets, and Partner II is required to maintain and maintain these uniforms and attributes, loss or damage to the above attributes subject to a replacement fee of IDR 200,000, - (Two Hundred Thousand Rupiah) per unit uniform/attribute. "

Furthermore, it was revealed that PT ABC Ojek Indonesia cut the deposit *drivers* for installments on the attributes of helmets and jackets. This can be proven by a short message from PT ABC Ojek Indonesia announcing that *drivers* Go-Jek who has joined since August 11, 2015, will be subject to installments on helmet and jacket attributes. The following is the contents of the short message.⁹

⁵Isna Noor Fitria, "Cicilan Helm danJaket Go-Jek: TermasukWanprestasi-kah? (AnalisisMenurutHukumPerdata)", dalam https://www.kompasiana.com/isnafitria/cicilan-helm-dan-jaket-go-jek-termasuk-wanprestasi-kah-analisis-menurut-hukum-perdata_565fa167d67e614a1bccbaec, diakses pada 12 December 2017.

⁶Andi Hakim, "PengalamanDaftar Driver Gojek di Medan", dalam <http://www.kamudanpc.xyz/2017/06/pengalaman-daftar-driver-gojek-di-medan.html>, diakses pada 13 Mei 2018.

⁷Latif Jamaludin, *Wawancara*, Tangerang Selatan, 5 Mei 2018.

⁸KBBI, 2018.

⁹Isna Noor Fitria, "Cicilan Helm danJaket Go-Jek: TermasukWanprestasi-kah? (AnalisisMenurutHukumPerdata)", dalam

"Greetings from Gojek ...

Informed about all Gojek colleagues who joined Gojek on August 11, 2015, the Helm and Gojek Attribute Installments have been enacted.

BIG INSTALLMENT:

ONE JACKET: 190,000 (5,000 per day x 38 days)

ONE HELM: 190,000 (5,000 per day x 38 days).

Installments are applied by deducting the value of the deposit.

Thank you."

Next, the writer tries to find the latest Partnership Cooperation Agreement circulating on the internet. It turns out that the writer found a 2017 Partnership Certificate from a *website*.¹⁰ In the Partnership Certificate, explained several things as follows.

"Please Attention:

All attributes received by GO-JEK Driver Partners will be subject to installments:

Helmets @ IDR 2,500 per deduction for 40 times

Jackets @ IDR 2,500 per deduction for 40 kai
1 set of raincoat/ponchos @ IDR 20,000 for one time.

Deductions are made from the GO-JEK Partner's deposit/balance. This fee is "not-refundable-refundable" (). In the event of loss, the Partner is allowed to submit a new attribute application with a new installment. The old installments continue until they are paid off. If the partnership has broken, the attribute must be returned to PT ABC Ojek Indonesia and cannot be cashed. The jacket and helmet attributes will always be the property and property of PT ABC Ojek Indonesia. "

Looking at the contents of the Partnership Certificate, it is clear that there is a change in the system of providing helmet and jacket attributes. Initially, the attributes of helmets and jackets were lent by the contents of the 2015 Partnership Cooperation Agreement, so that the legal event that

occurred on the provision of helmet and jacket attributes of PT ABC Ojek Indonesia before August 2015 was borrowing. However, based on the 2017 Partnership Certificate and the current situation on the ground, *drivers are* subject to a deposit deduction as an installment payment for the helmet and jacket attributes. This shows that the provision of PT ABC Ojek Indonesia's helmet and jacket attributes is no longer in the form of borrowing, but rent.

Based on Article 1548 of the Civil Code, a lease is an agreement, with which one party is bound to provide the enjoyment of an item to another party for a certain period, with payment of a price agreed by the latter party. People can lease various types of goods, both fixed and movable.

Drivers who partnered with PT ABC Ojek Indonesiacertainly have entered into a partnership agreement. One type of partnership agreement document is the Partnership Statement. Based on this document, PT ABC Ojek Indonesia gives 1 (one) unit helmet and jacket attributes. However, there are installment payments for these attributes. This shows that upon the granting of the helmet and jacket attributes by PT ABC Ojek Indonesia, several payments were agreed by the *driver*. The document also explained that the attributes of helmets and jackets must be returned to PT ABC Ojek Indonesia if one day the *driver* resigns. That is, PT ABC Ojek Indonesia provides these attributes only during a certain time, namely when the *driver* partnered with PT ABC Ojek Indonesia. This event is by the definition of rent under Article 1548 of the Civil Code. So, the legal event that occurred on the provision of helmet and jacket attributes by PT ABC Ojek Indonesia was a lease. Rental services are not services that are not subject to Value Added Tax (VAT) as stipulated in Article 4A paragraph (3) of the 1984 VAT Act, so rental services for the provision of helmet and jacket attributes by PT ABC Ojek Indonesia are subject to VAT.

3. Identification of PT ABC Ojek Indonesia as a Taxable Entrepreneur by the Understanding in the 1984 VAT Law

Under Article 1 number 14 of the 1984 VAT Act, an entrepreneur is an individual or entity in any form that in his business activities or work produces goods, imports goods, exports goods, performs

https://www.kompasiana.com/isnafitria/cicilan-helm-dan-jaket-go-jek-termasuk-wanprestasi-kah-analisis-menurut-hukum-perdata_565fa167d67e614a1bccbaec, diakses pada 12 December 2017.

¹⁰Andi Hakim, "PengalamanDaftar Driver Gojek di Medan", dalam <http://www.kamudanpc.xyz/2017/06/pengalaman-daftar-driver-gojek-di-medan.html>, diakses pada 13 Mei 2018.

trading business, utilizing intangible goods from outside the Customs Area, conducting business services including exporting services, or utilizing services from outside the Customs Area.

PT ABC Ojek Indonesia is a body that was formed in 2015. In the past, PT ABC Ojek Indonesia only operated an on-based transportation services line. Now through its official website, PT ABC Ojek Indonesia explains that they are service technology company *on-demand* that provides various services such as transportation, logistics, payment, food delivery services, and various other *on-demand* services.¹¹ By his statement, this company does offer quite varied services in people's daily lives, for example, *Go-Ride*, *Go-Car*, *Go-Food*, *Go-Send*, and others.

Based on the information above, it can be concluded that PT ABC Ojek Indonesia is a body that conducts business services as referred to in the understanding of Entrepreneurs in the 1984 VAT Act.

VAT Act, Taxable Entrepreneurs are entrepreneurs who deliver Taxable Goods and / or Taxable Services that are taxed according to this Law. In Article 3 paragraph (1) it is explained that "Entrepreneurs submitting as referred to in Article 4 paragraph (1) letter a, letter c, letter f, letter g, and letter h, except for small businesses whose limits are stipulated by the Minister of Finance, shall report its efforts to be confirmed as a Taxable Entrepreneur and is obliged to collect, deposit, and report Value Added Tax and Sales Tax on Luxury Goods owed." Then, according to Article 1 paragraph (1) of Regulation of the Minister of Finance Number 197 / PMK.03 / 2013, Small Entrepreneurs are entrepreneurs who for 1 (one) book year have submitted Taxable Goods and/or Taxable Services with the amount of gross circulation and/or gross revenue of not more than IDR 4,800,000,000.00 (four billion eight hundred million rupiahs). Based on these rules, it means that every entrepreneur who submits BKP / JKP with a total gross circulation and / or gross revenue of more than IDR 4,800,000,000, must be confirmed as a PKP.

In terms of identifying the amount of gross circulation of a company, a company's financial

¹¹ "About Go-Jek", dalam <https://www.go-jek.com/about/>, diakses pada 21 Agustus 2018

statement is needed. However, the writer had difficulty in finding the Financial Statements of PT ABC Ojek Indonesia because the company had not yet conducted an IPO¹², so the Financial Statements had not been circulated widely and openly. Therefore, the authors use the estimated turnover calculation through profit-sharing between the *driver* and PT ABC Ojek Indonesia. Profit-sharing between *drivers* and PT ABC Ojek Indonesia for services is *Go-Ride* 80% -20%.¹³ This means that PT ABC Ojek Indonesia takes a profit of 20% of total income.

The number of *Go-Ride Drivers* PT ABC Ojek Indonesia stated that the number of *drivers* for the *Go-Ride service* alone has reached 2,000,000. Suppose a *driver* gets five orders a day. Then for the calculation, the author uses the minimum rate during peak hours, which is IDR 6,000.¹⁴ Based on this information, the estimated daily income received by PT ABC Ojek Indonesia is IDR 12,000,000,000 (IDR 6,000 x 2,000,000 x 5 x 20%). The amount is only calculated from the provision of services *Go-Ride*, so it does not account for other service revenues. If within one day the estimated turnover reaches IDR 12.00,000,000, then within a year, of course, PT ABC Ojek Indonesia generates turnover over IDR 4,800,000,000, so PT ABC Ojek Indonesia is obliged to report its efforts to be confirmed as PKP.

4. The aspect of Value Added Tax (VAT) on the Supply of Helmet and Jacket Attributes by PT ABC Ojek Indonesia

4.1. Identification of Income Rental of Helmet and Jacket Attributes of PT ABC Ojek Indonesia

Based on the 2017 Partnership Certificate and the results of interviews with several *drivers* Go-Jekin South Tangerang area in 2018, the number of installments per day for one helmet is IDR 2,500 for 40 days, while for one jacket also applies the same installment amount of IDR 2,500 for 40 days. So the calculation based on these data is as follows.

¹²Menurut Hartono dan Ali (2002), IPO merupakan penawaran saham di Pasar Perdana yang dilakukan perusahaan yang hendak *go-public*.

¹³Hardiat Dani Satria, "Gojek Terapkan Sistem Bagi Hasil", dalam <http://news.metrotvnews.com/read/2015/02/23/361932/gojek-terapkan-sistem-bagi-hasil>, diakses pada 22 Agustus 2018.

¹⁴ "Lebih Murah Mana: Harga Ojek Online Gojek, Grab atau Uber?", dalam <https://www.finansialku.com/harga-ojek-online/>, diakses pada 22 Agustus 2018.

Table 1 Calculation of Estimated Income for Helmet and Jacket Rental

Attribute Types	Installments Per Day	Number of Days	Number of Drivers	Estimated Income for rental
Helmet	IDR 2,500	40	2,000,000	IDR 200,000,000,000
Jackets	IDR 2,500	40	2,000,000	IDR 200,000,000,000
Total Estimated Rental Income of				IDR 400,000. 000,000

Source: processed by the author based on the results of the interview driver Go-Jek.

The amount of this income is still underestimation, which means it cannot be determined with certainty because the number of *drivers* certainly increases every year and this is not always followed by updating information on the official website of PT ABC Ojek Indonesia. Also, not all *drivers* take one helmet and a jacket each. Some *drivers* prefer to take each of the two attribute units of helmets and jackets. So that the income received by PT ABC Ojek Indonesia from the delivery of Taxable Services in the form of a helmet and jacket attribute rental can be estimated to reach Rp 400,000,000,000.

4.2. Simulation of VAT Imposition on Helmet and Jacket Attribute Rental Services by PT ABC Ojek Indonesia

Article 8A paragraph (1) of Law Number 42 the Year 2009 states that the VAT owed is calculated by multiplying the rates as referred to in Article 7 with the Tax Imposition Basis which includes the Price Sell, replace, import value, export value, or other value. In the case of the rendering of Taxable Services, the Tax Base is referred to as Reimbursement.

Based on Article 1 number 19 of Law Number 42 the Year 2009, Reimbursement is a monetary value, including all costs that are requested or should be

requested by employers due to the rendering of Taxable Services, exports of Taxable Services, or exports of Intangible Taxable Goods, but not including Value Added Tax that is collected according to this Law and discounted prices included in the Tax Invoice or value in the form of money paid or should be paid by the Recipient of the Service due to the utilization of Taxable Services and/or by the Beneficiaries of Intangible Taxable Goods due to the use of Goods Taxable is intangible from outside the Customs Area inside the Customs Area.

Previously, we have discussed the estimated rental income of PT ABC Ojek Indonesia's helmet and jacket attributes. This amount is called as Reimbursement because it is a total cost requested by PT ABC Ojek Indonesia in total for the rendering of Taxable Services in the form of helmets and jacket attributes.

Based on the identification results of helmet and jacket attribute rental income through interviews with *drivers*, PT ABC Ojek Indonesia received at least IDR 400,000,000,000 from the delivery of Taxable Services. The following is a calculation of potential VAT on the supply of Taxable Services in the form of helmets and jacket attributes rental by PT ABC Ojek Indonesia.

Table 2 Potential VAT for Helmet and Jacket Attribute Rental Services PT ABC Ojek Indonesia

Types of Attributes	DPP	VAT Rates	Potential VAT
Helmet	IDR 200,000,000,000	10%	IDR 20,000,000,000
Jackets	IDR 200,000,000,000	10%	IDR 20,000,000,000
Number of Potential VAT on Rental Attributes Helmet and Jacket			IDR 40,000,000,000

Source: processed by the author.

From the results of the above calculation, there is the potential for Value Added Tax on the services of PT ABC Ojek Indonesia's helmet and jacket attribute that reaches Rp 40,000,000,000.

4.3. Collection of VAT on Helmet and Jacket Attribute Rental Services of PT ABC Ojek Indonesia

As an entrepreneur who delivers taxable goods and/or rendering taxable services in customs area and/or exports tangible taxable goods, exports of taxable services, and/or export of intangible taxable goods, of course, there are several things that must be fulfilled in the framework of fulfilling tax obligations in the field of VAT, including the following:

- a. collecting VAT owed for the supply of taxable goods and/or taxable services;
- b. making a tax invoice for every delivery of taxable goods and/or taxable services;
- c. depositing the VAT accrued in the event that the output tax is greater than the input tax that can be credited;
- d. reporting the results of calculating VAT through the value-added tax period.

PT ABC Ojek Indonesia is obliged to collect VAT owed to users of its taxable services is the drivers. So that, the burden of the tax burden is the drivers. Drivers as the users of taxable services pay PT ABC Ojek Indonesia as taxable services' giver for the amount of VAT owed. However, if PT ABC Ojek Indonesia does not collect VAT from taxable services users or drivers, then this is not the responsibility of taxable services users, but rather the responsibility of the taxable services giver namely PT ABC Ojek Indonesia.

V. CONCLUSION AND SUGGESTIONS

1. Conclusion

Rent of helmets and jackets attributes made by PT ABC Ojek Indonesia is included in the service definition as referred to in Article 1 number 5 of Law Number 42 the Year 2009. Because it is not included in the service group that is not subject to VAT, the rental service the helmet and jacket attribute by PT ABC Ojek Indonesia is a taxable service. Submission of taxable services as regulated in article 4 paragraph (1) letter c of Act Number 42 the Year 2009 is subject to VAT.

The income of PT ABC Ojek Indonesia for the rental of attributes of helmets and jackets is quite large. The total rental income of helmet and jacket attributes can reach IDR 400,000,000,000. Therefore, the potential VAT that can be collected through this service can be estimated to reach IDR 40,000,000,000. PT ABC Ojek Indonesia must collect the VAT owed to taxable services users, namely the drivers. However if PT ABC Ojek Indonesia does not collect VAT from taxable services users or drivers, then this is not the responsibility of taxable services users, but rather the responsibility of the taxable services giver, namely PT ABC Ojek Indonesia.

2. Suggestions

The suggestions that can be given by researcher are as follows.

1. To the tax service office whose working area covers the place of business of PT ABC Ojek Indonesia to provide socialization to the taxpayers regarding the fulfillment of PT ABC Ojek Indonesia's tax obligations.

PT ABC Ojek Indonesia as a taxable entrepreneur is obliged to collect value-added tax on the activities of borrowing helmets and jackets to its partners.

REFERENCES

Books and Journal

- [1] Azizah, A., & Adawia, PR (2018). Analisis Perkembangan Industri Transportasi Online di Era Inovasi Disruptif (Studi Kasus PT Gojek Indonesia). *Cakrawala-Jurnal Humaniora*, 18(2), 149-156.
- [2] Bower, JL, & Christensen, CM (1995). *Disruptive technologies: catching the wave* (1995). Pengantar Ilmu Hukum Pajak. Bandung: PT Eresco.
- [3] Creswell, J. (2014). *Research Design: Qualitative, Quantitative and Mixed Methods Approaches*. Thousands of Oaks: Sage Publications.
- [4] Edhy, Djaka Saranta S. 2015. *Akuntansi Perpajakan*. Jakarta: Eko Jaya.
- [5] Hamid, ES (2017). *Disruptive Innovation : Manfaat Dan Kekurangan Dalam Konteks Pembangunan Ekonomi*, 1 – 20
- [6] Indarupa, Sigit. 2017. *Pajak Pertambahan Nilai – PPN & PPnBM*. Jakarta: Direktorat Jenderal Pajak (Direktorat Penyuluhan, Pelayanan, dan Hubungan Masyarakat).
- [7] Indyaswari, PPTA, & Putra, DNRA (2017). Analisis Mengenai Hubungan Supir Go-Jek Dengan Pt. Gojek Indonesia. *Kertha Semaya: Journal Ilmu Hukum*.
- [8] Munawar, A. (2007). Public transport reform in Indonesia, a case study in the city of Yogyakarta. *World Academy of Science, Engineering and Technology*, 28(2007), 276.
- [9] Nala, Agustini Dwi Pratiwi. 2017. *Tinjauan Pelaksanaan Pengenaan Pajak Pertambahan Nilai (PPN) Atas Jasa Pengiriman Paket*. Tangerang: Politeknik Keuangan Negara STAN.
- [10] Oakey, R.. (2015). *Schumpeterian economics: some observations on the relevance of his theoretical contributions to the management of industrial research and development*. RADMA and John Wiley & Sons Ltd
- [11] Sukardji, Untung. 2015. *Pajak Pertambahan Nilai (PPN)*, Ed. Revisi, Cet. 11. Jakarta: PT Rajagrafindo Persada.
- [12] Thuronyi, V. (2003). *Comparative Tax Law*. Hague: Martinus Nijhoff Publishers
- [13] Wahyu Setyawati, E. (2017). *Dilema Pengaturan Transportasi Online*. *Jurnal Rechtsvinding*, 1-4.

Regulations

- [15] Undang-undang Republik Indonesia Nomor 42 Tahun 2009, tentang Perubahan Ketiga Atas Undang-undang Nomor 8 Tahun 1983 Tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan Atas Barang Mewah. Jakarta: Sekretariat Negara.
- [16] Peraturan Pemerintah Nomor 1 Tahun 2012, tentang Pelaksanaan Undang-undang Nomor 8 Tahun 1983 Tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan

- ualan Atas Barang Mewah Sebagaimana Telah Beberapa Kali Diubah Terakhir Dengan Undang-undang Nomor 42 Tahun 2009 Tentang Perubahan Ketiga Atas Undang-undang Nomor 8 Tahun 1983 Tentang Pajak Pertambahan Nilai Barang Dan Jasa Dan Pajak Penjualan Atas Barang Mewah. Jakarta: Sekretariat Negara.
- [17] Peraturan Menteri Keuangan Nomor 197/PMK.03/2013, tentang Perubahan Atas Peraturan Menteri Keuangan Nomor 68/PMK.03/2010 Tentang Batasan Pengusaha Kecil Pajak Pertambahan Nilai. Jakarta: Sekretariat Negara.
- [18] Peraturan Direktur Jenderal Pajak Nomor 13/PJ/2010, tentang Bentuk, Ukuran, Prosedur Pemberitahuan Dalam Rangka Pembuatan, Tata Cara Pengisian Keterangan, Tata Cara Pembetulan Atau Penggantian, dan Tata Cara Pembatalan Faktur Pajak. Jakarta: Sekretariat Negara.
- [19] Peraturan Direktur Jenderal Pajak Nomor 20/PJ/2013, tentang Tata Cara Pendaftaran dan Pemberian Nomor Pokok Wajib Pajak, Pelaporan Usaha dan Pengukuhan Pengusaha Kena Pajak, Penghapusan Nomor Pokok Wajib Pajak dan Pencabutan Pengukuhan Pengusaha Kena Pajak, Serta Perubahan Data dan Pemindahan Wajib Pajak. Jakarta: Sekretariat Negara.
- [20] KUH Perdata.
- Electronic Source**
- [21] Ardela, Fransiska. 2017. Lebih Murah Mana: Harga Ojek Online Gojek, Grab atau Uber (Online). (<https://www.finansialku.com/harga-ojek-online/>). Diakses 22 Agustus 2018).
- [22] Bohang, Fatimah Kartini. 2017. Berapa Jumlah Penggunaan Pengemudi Go-Jek? (Online). (<https://tekno.kompas.com/read/2017/12/18/07092867/berapa-jumlah-pengguna-dan-pengemudi-go-jek>). Diakses 5 Mei 2018).
- [23] Dani Satria, Hardiat. 2015. Gojek Terapkan Sistem Bagi Hasil (Online). (<http://news.metrotvnews.com/read/2015/02/23/361932/gojek-terapkan-sistem-bagi-hasil>). Diakses 22 Agustus 2018).
- [24] Go-Jek. 2017. Tentang GO-JEK (Online). (<https://www.gojek.com/about/>). Diakses 11 April 2018).
- [25] Go-Jek. 2017. Go-Ride (Online). (<https://www.gojek.com/go-ride>). Diakses 10 Mei 2018).
- [26] Hakim, Andi. 2017. Pengalaman Daftar Driver Gojek di Medan (Online). (<http://www.kamudanpc.xyz/2017/06/pengalaman-daftar-driver-gojek-di-medan.html>). Diakses 15 Mei 2018).
- [27] Kaskus. 2015. Surat Perjanjian Kemitraan Gojek apakah SAH? (Online). (<https://www.kaskus.co.id/thread/564d8adf642eb67e068b456d/surat-perjanjian-kemitraan-gojek-apakah-sah/2>). Diakses 12 Desember 2017).
- [28] Noor Fitria, Isna. 2015. Cicilan Helm dan Jaket Go-Jek: Termasuk Wanprestasi-kah? (Analisis Menurut Hukum Perdata). (Online). (https://www.kompasiana.com/isnafitria/cicilan-helm-dan-jaket-go-jek-termasuk-wanprestasi-kah-analisis-menurut-hukum-perdata_565fa167d67e614a1bccbaec). Diakses 12 Desember 2017).
- [29] Panggabean, Gemal AN. 2018. Merchant Go-Food Capai 125.000, 80% Diantaranya UMKM (Online). (<http://industri.bisnis.com/read/20180110/12/724755/merchant-go-food-capai-125.000-80-diantaranya-umkm>). Diakses 26 April 2018).
- [30] Wardana, H. 2016. Perjanjian Kemitraan Pada Cicilan Helm dan Jaket di PT Gojek Indonesia-Surabaya dan Driver. (Online). (digilib.uinsby.ac.id/10927/6/Bab%203.pdf). Diakses 12 Desember 2017).
- [31] Writer. 2018. Kisah Sukses Nadiem Makarim Pendiri Gojek (Online). (<https://www.finansialku.com/kisah-sukses-nadiem-makarim-pendiri-gojek/>). Diakses 11 April 2018).
- [32] Writer. 2015. Biografi Nadiem Makarim – Pendiri Gojek (Online). (<https://www.biografiku.com/2015/08/biografi-nadiem-makarim-pendiri-go-jek.html>). Diakses 11 April 2018).
- [33] Writer. 2018. Berapa Penghasilan Perusahaan Gojek? Simak! (Online). (<https://infokerjakuu.com/penghasilan-perusahaan-gojek/>). Diakses 22 Agustus 2018).