

Legal Certainty in The Implementation Of Sales Tax For E-Commerce Businesses

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ABSTRACT

This research aims to analyse the legal certainty in the application of Value Added Tax (VAT) on e-commerce transactions in Indonesia. Using a normative juridical approach with a qualitative descriptive method, this research evaluates the implementation of applicable tax regulations, particularly the Minister of Finance Regulation Number 60/PMK.03/2022, which regulates VAT obligations for e-commerce businesses. The results show that despite clear regulations, the implementation of VAT in the e-commerce sector still faces obstacles, such as the lack of understanding of business actors, especially MSMEs, regarding their tax obligations. In addition, challenges arise from unclear rules regarding cross-border transactions as well as entrepreneurs who are not registered as Taxable Entrepreneurs (PKP). Therefore, this study recommends the need for strengthening regulations, more intensive socialisation to business actors, and increased supervision so that tax compliance can be maximised, so that the e-commerce sector can make a greater contribution to the Indonesian economy.

Keywords: legal certainty, value added tax (VAT), e-commerce.

Introduction

In the rapidly evolving digital era, social media has become one of the major forces in shaping interactions between brands and consumers. This phenomenon has not only changed the way information is disseminated, but has also profoundly affected consumer behaviour, especially in the small and medium enterprise (MSME) sector which is now increasingly relying on digital platforms to market their products and services. Social commerce, a concept that combines social media and e-commerce, has become an important element in the overall development of e-commerce (Bowo, 2024). The COVID-19 pandemic that has forced many MSMEs to adapt to new realities, such as switching to e-commerce and remote working arrangements, has further accelerated the digital transformation in the business world (Bowo, 2022; Bowo, 2023). Recent data shows that the value of e-commerce transactions in Indonesia, both domestic and global, has reached Rp108.54 trillion in the first quarter of 2022, growing by 23 per cent. The main pillar of Indonesia's digital economy is the e-commerce sector, which is expected to grow rapidly, with a predicted transaction value of US\$104 billion by 2025 (Tempo, 2022).

The increase in the number of businesses switching to online trade has a significant impact on the country's economy, one of which is the increase in state revenue through sales tax (VAT). E-commerce allows businesses, especially MSMEs, to sell their products without geographical barriers, and significantly expands market access, which in turn contributes to increasing their income. However, the rise of e-commerce transactions also has the potential to increase tax revenue, both in the form of Income Tax (PPh) and Value Added Tax (VAT), which is highly dependent on proper tax regulations. The imposition of tax on e-commerce transactions is very important, considering that this sector plays a major role in the Indonesian economy.

Income Tax (PPh) for e-commerce players has been regulated in Law Number 36 Year 2008 on Income Tax, which states that tax on certain income is final, which means that the tax rate has been determined and cannot be changed based on government regulations (Article 4 paragraph (2) letter e). This arrangement aims to simplify tax administration and encourage taxpayer compliance. On the other hand, Value Added Tax (VAT) imposed on every trade transaction, both goods and services, functions as a levy on consumption that occurs in every production and distribution channel. Law Number 8 Year 1983 amended by Law Number 42 Year 2009 stipulates that VAT is imposed on goods and services consumed within the territory of Indonesia, including in e-commerce transactions. However, the implementation of VAT on e-commerce transactions, especially for individual businesses that use digital platforms to sell their products and services, still faces various challenges. Although the government has issued regulations related to taxation for e-commerce, such as Regulation of the Minister of Finance (PMK) Number 210/PMK.010/2018 on Tax Treatment of Trade Transactions through Electronic Systems, there is still uncertainty in the implementation of taxes for e-commerce players. This regulation does not establish new tax types or rates, but rather regulates tax collection procedures similar to conventional transactions, with the aim of creating equality of treatment between conventional and digital businesses. However, the challenge faced by the government is that implementation does not always go as planned, with many e-commerce businesses, especially MSMEs, not fully understanding their tax obligations.

This research focuses on the issue of the imposition of Sales Tax (PPn) on e-commerce transactions in Indonesia, with the aim of understanding the extent to which tax-related legal certainty can be implemented in this sector. Despite the existing tax regulations for e-commerce, the reality is that tax revenue from this sector is still not optimal. One of the main causes is the lack of awareness and understanding of e-commerce players, especially MSMEs, towards their tax obligations. On the other hand, the government has issued various regulations to support the development of MSMEs, but there are still differences in perceptions between the government and businesses regarding the fairness and implementation of these regulations. As a theoretical basis, Law No. 7/2014 on Trade, Article 65, indicates the importance of equality in tax treatment between conventional and digital businesses. However, the disparity between the rapid development of the e-commerce sector and the low tax revenue reflects problems in tax supervision and administration. Therefore, this study aims to identify and analyse the factors affecting the imposition of VAT on e-commerce transactions, as well as find solutions to improve tax compliance in this sector.

The main objective of this study is to analyse the legal certainty in the implementation of Sales Tax (PPn) on e-commerce transactions in Indonesia, focusing on the challenges, barriers, and solutions that can improve the effectiveness of tax implementation in this sector. This research aims to identify how well e-commerce businesses, especially MSMEs, understand their tax obligations, and to explore the government's policy in creating a fair and transparent tax system for all businesses, both conventional and digital. In addition, this study also aims to provide policy recommendations that can improve the existing tax system, so as to encourage tax compliance and increase state revenue. The hypothesis proposed in this study is: *"How is the legal certainty in the implementation of Sales Tax (PPn) on e-commerce transactions in Indonesia?"* This research is expected to contribute in understanding the legal challenges faced in the implementation of e-commerce tax, as well as providing policy recommendations to improve the effectiveness of tax collection in this sector, so as to create a balance between the rise of e-commerce transactions and the increase in state tax revenue. This research is expected to make important contributions both theoretically and practically in taxation studies, especially related to e-commerce in Indonesia. Theoretically, this research will enrich the literature on legal certainty in tax implementation, especially in the context of the dynamic

development of e-commerce. Practically, the results of this study can provide insights to policymakers, tax authorities, and business actors regarding the challenges and solutions that can be taken to improve tax compliance in the e-commerce sector. In addition, this study can also serve as a reference for further research on tax policy in the digital economy and its contribution to the country's economy.

The conceptual framework of this research is built on the understanding of legal certainty in the application of sales tax (PPn) in e-commerce transactions. This research assumes that legal certainty is created if there is conformity between existing regulations and their implementation in the field. The main factors to be analysed in this conceptual framework include tax regulations governing e-commerce, business actors' understanding of their tax obligations, and administrative and technical barriers to tax collection in this sector. In this framework, these factors are linked to indicators of tax compliance, which include awareness, understanding, and ease of reporting and paying taxes. In addition, this study will also take into account the government's role in providing adequate tax infrastructure, such as digital payment systems and effective supervision, in an effort to ensure optimal tax revenue from the e-commerce sector. Thus, this conceptual framework proposes a complex relationship between regulation, business understanding, tax administration system, and tax compliance that ultimately contributes to better state tax revenue.

E-Commerce and its Development

E-commerce, or electronic commerce, is defined as the process of buying, selling, exchanging, or transferring products, services, and information through the internet (Pelipa & Marganingsih, 2020; Aprianto, 2021; Nafi'ah, 2024). E-commerce has grown rapidly along with technological advances and the widespread use of the internet in everyday life. Trading over the internet allows businesses to reach a wider market without being limited by distance and time, making it a more efficient alternative to traditional trade that requires physical interaction. By utilising various digital platforms, e-commerce has changed the way businesses introduce products, conduct marketing, and conduct sales transactions (Prasetyo & Bindas, 2023; Setiawan, et al., 2020). Traver & Laudon (2021) identified eight main characteristics that distinguish e-commerce technology from traditional forms of trade, namely ubiquity, global reach, universal standards, richness, interactivity, information density, personalisation and customisation, and social technology. These characteristics make e-commerce a very potential tool in expanding markets, increasing interaction with consumers, and providing a more personalised and dynamic experience. E-commerce also reduces operational costs and allows businesses to access information faster and with greater accuracy, which in turn can improve the effectiveness of marketing strategies and product management.

Principle of Legality in Tax Law

In the context of taxation, the principle of legality plays an important role in ensuring that all forms of tax collection are based on legal rules and are not arbitrary. According to the Criminal Code (KUHP), Article 1 paragraph (1), "An act shall not be punished except by virtue of the existing criminal legislation." This concept is based on the principle of "non obligat lex nisi promulgate," which asserts that a law can only be binding after it has been officially enacted (Geertjes, 2023). In the context of taxation, the principle of legality ensures that taxes can only be levied in accordance with the provisions contained in the applicable laws and regulations and cannot be applied retroactively. Enschede (Geertjes, 2023) states that the principle of legality consists of two main aspects. First, a criminal offence or tax obligation can only be applied if it has been regulated in clear legislation. Second, the legal or tax provisions should not be retroactive, meaning that the tax rules applied must have existed before the

taxable act or transaction occurred. This principle is also relevant in the application of tax on e-commerce transactions, where legal certainty is needed so that digital business actors can clearly understand the tax obligations that must be fulfilled.

Business Actors in E-Commerce

Business actors in e-commerce can vary, ranging from individuals (individuals) to legal entities (corporations). In the context of Indonesian law, business actors are regulated in Law No. 8/1999 on Consumer Protection, which defines business actors as any person or business entity conducting economic activities in the jurisdiction of Indonesia. This definition includes various types of business actors, from investors, producers, to distributors (Nasution, 2002). In e-commerce, business actors can be small entrepreneurs (MSMEs) who use digital platforms to market and sell products, to large companies that have integrated e-commerce systems.

It is important to note that business actors in e-commerce are not only involved in buying and selling transactions, but also in the processing of consumer data, which requires special attention related to the protection of personal data and compliance with regulations. Therefore, a clear regulation of the rights and obligations of business actors in e-commerce is essential to keep the transaction fair and in compliance with applicable laws.

Value Added Tax (VAT) in E-Commerce

Value Added Tax (VAT) is a tax imposed on the sale and purchase of goods and services, which is charged to the Taxable Entrepreneur (PKP), but ultimately borne by the final consumer. In the context of e-commerce, VAT becomes a very important issue because every digital transaction-both goods and services-must be subject to this tax, in accordance with the provisions in Law Number 8 of 1983 which has been updated with Law Number 42 of 2009 concerning Value Added Tax and Sales Tax on Luxury Goods (PPnBM). VAT can be imposed on various types of e-commerce transactions, including the sale of goods, provision of services, imports, and exports, as well as other transactions carried out by entrepreneurs who have registered as PKP. According to Romlah (2022) and Hanggana (2017), although VAT is a tax charged to the final consumer, the obligation to collect, deposit, and report VAT lies with the Taxable Entrepreneur (PKP). This requires e-commerce businesses, especially MSMEs, to understand and carry out their tax obligations correctly, so as not to get caught in legal problems that can harm their business. Since the mandatory use of electronic tax invoices (e-Faktur) on 1 July 2016, the government has been trying to minimise potential abuses in the imposition of VAT, such as the issuance of fictitious tax invoices, which often occur in manual transactions in the traditional sector.

Regulations Related to E-Commerce Tax

The Indonesian government has issued various regulations to regulate the application of tax in e-commerce, one of which is the Minister of Finance Regulation (PMK) Number 210/PMK.010/2018 on Tax Treatment of Trade Transactions through Electronic Systems. This regulation aims to provide guidance for e-commerce businesses in fulfilling their tax obligations, including VAT collection, remittance, and reporting mechanisms. Nonetheless, although the regulation is in place, its implementation still faces challenges, especially related to supervision and understanding of business actors, which is often limited, especially among MSMEs. Therefore, efforts to increase tax awareness and compliance for e-commerce players are needed, so that this sector can contribute optimally to state revenue.

Methods Research

This research uses a qualitative descriptive approach with the aim of describing the application of Sales Tax (VAT) on e-commerce transactions in Indonesia and evaluating the legal certainty faced by business actors in fulfilling their tax obligations. The approach used

is normative juridical, which focuses on the study of primary legal materials in the form of laws and regulations related to VAT and e-commerce, as well as secondary legal materials such as literature and legal theories. (Soerjono & Mamudji, 2015; Sunggono, 2013). Data collection was conducted through a literature study by classifying primary and secondary legal materials to comprehensively analyse the problem. The analysis techniques used include description, interpretation, argumentation, evaluation, and systematisation of data to produce findings that illustrate the challenges of legal certainty faced by business actors in digital transactions. Through this research, it is expected to provide constructive recommendations to improve the legal certainty and effectiveness of VAT implementation in the e-commerce sector in Indonesia.

Result and Discussion

The imposition of Value Added Tax (VAT) on e-commerce transactions in Indonesia is a complex and evolving topic in line with the rapid growth of the electronic commerce sector. In this research, various aspects concerning the legal basis and implementation of the tax, as well as the challenges faced by businesses in the digital world have been found. The imposition of VAT on e-commerce is governed by various regulations that aim to provide legal certainty, not only for the government as a tax collector, but also for business actors, especially those registered as Taxable Entrepreneurs (PKP).

Legal Basis for VAT Imposition on E-Commerce

The imposition of VAT on the e-commerce sector in Indonesia is inseparable from the broader regulation on Value Added Tax on Goods and Services. Law Number 42 Year 2009 on Value Added Tax on Goods and Sales Tax on Luxury Goods (PPnBM) regulates the main legal basis regarding VAT, specifically in Article 4 paragraph (1) which states that every delivery of goods and services that are subject to VAT is subject to sales tax. The main legal basis regarding VAT, specifically in Article 4 paragraph (1) which states that every delivery of goods and services subject to tax must be subject to VAT. The imposition of VAT on e-commerce, whether it involves transactions of taxable goods (BKP) or taxable services (JKP), refers to this provision. In addition, a more specific regulation regarding e-commerce is stated in the Minister of Finance Regulation (PMK) Number 60/PMK.03/2022 of 2022 concerning Procedures for Appointment of Collector, Collection, Deposit, and Reporting of Value Added Tax on Utilisation of Intangible Taxable Goods and/or Taxable Services from Outside the Customs Area within the Customs Area through Trading through Electronic Systems, which replaces the previous regulation and came into force in April 2019. In this PMK, business actors with a turnover of more than IDR 4.8 billion per year are required to establish themselves as PKP and collect VAT in accordance with applicable regulations, namely 11% for taxable goods and services transactions.

The imposition of VAT on e-commerce is also further regulated in Government Regulation Number 1 Year 2012, which regulates the implementation of VAT on e-commerce transactions. Several articles in this regulation provide more detailed guidance related to the application of VAT in the context of electronic commerce. This shows the government's effort to clarify and harmonise tax obligations for e-commerce players with the conventional trade sector. However, despite the existence of this legal basis, its implementation in the field shows a number of challenges, especially in terms of tax compliance by business actors, especially micro, small and medium enterprises (MSMEs).

Tax Obligations for E-Commerce Business Actors

One of the obligations stipulated in PMK Number 60/PMK.03/2022 is the obligation for businesses registered as PKP to issue tax invoices for each transaction subject to VAT and report VAT tax returns (SPT) every month. However, for businesses with annual turnover

below IDR 500 million, they are not subject to Income Tax (PPh), but are still required to register as taxpayers by having a Taxpayer Identification Number (NPWP). This can be seen as a government effort to make it easier for MSMEs to fulfil their tax obligations, although there are still shortcomings in terms of understanding and compliance with applicable regulations. Based on the findings in this study, many businesses, especially MSMEs, do not fully understand their tax obligations, both in terms of VAT and Income Tax (PPh). Some businesses are even unaware that their transactions, even if they fall below the prescribed turnover limit, are still taxable in the form of VAT or Income Tax. In addition, the implementation of VAT that applies the same as conventional tax on e-commerce transactions, as stated in PMK Number 210/PMK.010/2018, also presents its own challenges in terms of adequate administration and reporting.

Sales Tax on E-Commerce: Rates and Implementation Issues

Regarding Sales Tax (PPn) on e-commerce businesses, the rate imposed on entrepreneurs with turnover below IDR 4.8 billion is 0.5% of gross income. For example, if a seller on an e-commerce platform has a maximum annual turnover of IDR 4.8 billion, the tax payable is around IDR 24 million per year, or around IDR 2 million per month. This shows the ease for entrepreneurs with small turnover in fulfilling tax obligations. However, this provision can also be a burden for entrepreneurs who are not familiar with tax administration, especially for those who do not have sufficient knowledge of their tax obligations. In addition, the imposition of tax also involves the obligation for marketplaces to have an NPWP and be confirmed as a PKP, as well as being responsible for collecting, remitting, and reporting VAT and income tax related to the provision of the platform to merchants and the sale of merchandise. Thus, the taxation responsibility lies not only on the business actors, but also on the e-commerce service provider platform, which further adds to the complexity of tax administration.

Challenges and Legal Uncertainty in the Imposition of VAT on E-Commerce

Based on the research results, it can be concluded that although regulations regarding the imposition of VAT on e-commerce already exist, the implementation and fulfilment of tax obligations in the field are still far from optimal. Many business actors do not fully understand their tax obligations, especially in terms of registration as a VATable Person for VAT Purposes or the obligation to collect and remit VAT on the transactions they conduct. In addition, the lack of understanding of the very specific e-commerce tax regulations and the changes in these regulations is also a challenge for business actors, especially for MSMEs. One of the factors that contribute to the low level of tax compliance is the lack of socialisation and training on e-commerce tax obligations. For example, regulations regarding the obligation to have an NPWP for businesses with a certain turnover, as well as the obligation to report and collect VAT, are often not followed by adequate understanding by businesses, which ultimately leads to legal uncertainty. This is exacerbated by regulations that sometimes overlap or undergo changes that are not followed by sufficient clarification or adjustment to business actors.

Conclusion

The conclusion of this study shows that although tax regulations, especially VAT on e-commerce sector in Indonesia, have been clearly regulated in various laws and regulations, the implementation still faces various challenges. Legal certainty in the imposition of VAT on e-commerce transactions is often disrupted by the lack of understanding of business actors, especially MSMEs, regarding their tax obligations. In addition, despite progress in regulation, the implementation of e-commerce tax is still considered less than optimal, especially in relation to cross-border transactions and entrepreneurs who have not registered as Taxable Person for VAT Purposes. On the other hand, the government's efforts to simplify tax

procedures, such as in Minister of Finance Regulation No. 60/PMK.03/2022, are expected to provide administrative convenience, but further steps are still needed to ensure broader tax compliance in this sector. Therefore, there is a need for strengthened regulations, more intensive socialisation, and a more effective monitoring system to encourage tax compliance and increase the contribution of the e-commerce sector to the Indonesian economy.

Suggestion And Recommendation

Based on the results of this study, it is recommended that the government strengthen e-commerce tax regulations with a more adaptive and inclusive approach, especially to support MSMEs and small businesses to fulfil tax obligations more easily. Socialisation and education on tax obligations need to be improved, especially among digital businesses, to create awareness of the importance of taxes for the country's development. Tax authorities should also strengthen technology-based monitoring systems, such as the use of blockchain or automated reporting, to ensure compliance. In addition, it is important for Indonesia to strengthen international cooperation in taxing cross-border e-commerce transactions. By doing so, it is expected that the e-commerce sector can grow more rapidly, contribute significantly to the economy, and improve overall tax compliance.

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