

## TAXING THE DIGITAL INDUSTRY: NAVIGATING THE NEW LEGAL AND POLICY LANDSCAPE

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### Abstract

The digital industry, which is often not bound by geographical boundaries, presents great challenges to the traditional taxation system, especially in terms of determining jurisdiction and profit allocation. The research method used is literature. The results show that tax reform in the digital era requires a multifaceted approach that includes policy reform, implementation of modern technology, and effective international coordination and cooperation. These results provide guidance for policymakers to create a more equitable, inclusive, and sustainable tax system in the face of the evolving dynamics of the digital industry.

**Keywords:** Tax, Digital Industry, Legal Landscape, New Policy.

### Introduction

The rapid development of digital technology has fundamentally changed industry structures and business models. Turning to cyberspace, companies are now able to reach global markets without geographical boundaries. However, this fast-paced transition also leaves new problems that are difficult to anticipate, one of which is related to the traditional taxation system. (Buriak, 2023).

Taxes have been the main source of revenue for the state and a tool of economic policy. However, virtual business poses a dilemma, how the state can collect its tax rights in this borderless blurred space. Many countries are now actively innovating by introducing new regulations such as digital taxes or reforming existing tax structures.

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(Park, 2021). However, cross-border collaboration is also needed to prevent tax evasion and ensure each country gets its fair share.

This challenge requires careful and fair policies to capitalize on the vast potential of the digital economy, while ensuring the preservation of the country's tax system in this era of massive disruption. The best solution may lie in a mutual agreement to reorganize the old order without neglecting the rights and obligations of each party (Villios et al., 2021). Thus, development goals and public welfare are maintained in the midst of inevitable changes.

In Indonesia, tax regulations for the digital industry are still being developed and adjusted. The different ways of structuring digital tax policies is an interesting phenomenon to be studied further. Some countries have tried innovative steps in navigating taxes in the digital era and adapting their rules to be more relevant to technological developments. (Ozai, 2020).

In the age of digital economy, the role of tax is increasingly vital to maintain economic balance and justice. As one of the main sources of state revenue, taxes help finance public programs such as education, health, and infrastructure. With the rapid growth of the digital economy, large technology companies are able to reap huge profits and operate across borders without a real physical presence. (Pollak, 2020). This creates challenges for conventional tax systems that typically focus on physical entities and fixed locations. Taxes in the digital economy are an important tool to ensure that revenues generated from digital businesses can contribute fairly to national development. (Arnold, 2022).

Apart from being a source of funds, tax also serves as a regulatory instrument in the digital economy to prevent market disruption and unfair competition. For example, by establishing fair and transparent taxation policies for digital businesses, the government can ensure that local companies have an equal chance of competing with large multinational corporations (Dziwiński, 2020). Taxes can also be used to encourage innovation and investment in local technologies and startups. Thus, taxes are not only used to raise funds but also to create a healthy and sustainable digital ecosystem. (Vann, 2020).

In the current situation, the application of tax rules in the digital economy system requires cross-border collaboration to avoid the phenomenon of tax payment avoidance and profit shifting and profit reduction (BEPS), where companies move their profits to jurisdictions with lower tax rates. (Jirousek & Streicher, 2020).. Institutions such as the OECD and G20 have published various initiatives to deal with this issue, including the implementation of appropriate digital taxes and fairer tax sharing mechanisms. This comprehensive application of taxation policies in the digital economy system ensures that all parties, both governments and companies, can contribute and benefit equally from technological development and innovation, and maintain global economic stability. (Pistone, 2020).

This research aims to review the existing literature related to tax policy in the digital industry and understand the challenges and opportunities faced regarding taxes.

## **Research Methods**

The research method in this study uses literature. The literature research method is a technique used in academic and scientific research to collect, analyze, and present relevant information on a particular topic from secondary text sources. (Setiowati, 2016); (Syahrani, 2020); (Helaluddin, 2019).

## **Results and Discussion**

### **Definition and Scope of Digital Industry**

The digital industry refers to an economic field that focuses on the production and distribution of products and services based on information and communication technology. It includes domains such as software, internet, digital media, e-commerce, and cloud computing. (Schuch & Olowaska, 2020). Within this industry, innovation and technological advancement are highly valued, creating a dynamic and fast-changing ecosystem that affects many aspects of life including business, education and entertainment. The main role of the digital industry is to connect individuals and organizations globally, optimize business processes, and create added value through the use of advanced technology. (Ullmann, 2020).

Digital industries have specific features that set them apart from traditional sectors. First, the pace of innovation is very high with technology evolving rapidly, driving the continuous launch of new products and services. Second, global connectivity enables access to and distribution of information and products in real time without geographical restrictions, accelerating knowledge exchange and collaboration. (Shakhida, 2023). Third, the utilization of big data and analytics to deeply understand market trends and consumer behavior, enabling more informed decision-making and more effective marketing strategies. In addition, digital business models such as cloud-based platforms and ecosystems create high operational efficiency and scalability, making international expansion easier. Finally, personalization of services through technologies such as AI and machine learning enables a more customized and relevant user experience, increasing customer satisfaction and loyalty. (Harris, 2024).

Examples of digital industry sectors include e-commerce, fintech, edutech, and others. E-commerce is a digital industry sector that involves selling and buying goods and services through online platforms. The most famous examples in this sector are Amazon, Alibaba, and eBay, which provide various products ranging from clothing to electronics. (Yoserwan & Arma, 2023). E-commerce has revolutionized the way consumers shop by offering convenience, a wide selection of products, and ease of price comparison. Technologies such as automated inventory management, secure

online payments, and 24/7 operational presence make e-commerce a highly dynamic and constantly evolving field. (Aleksandrovich, 2023).

Fintech, or financial technology, is a sector that utilizes technology to improve and automate financial services. Examples include PayPal, Stripe, and Revolut, which offer digital payment solutions, cross-border money transfers, and innovative banking products such as digital wallets and peer-to-peer lending. Fintech plays a role in financial inclusion by making financial services more accessible to the general public, as well as speeding up transactions and reducing operational costs for businesses and consumers. (Stepnoff & Kovalchuk, 2020)..

Edutech, or education technology, is a sector that combines technology and education to improve teaching and learning. Platforms such as Coursera, Khan Academy, and Duolingo offer online courses, digital learning materials, and interactive learning tools that can be accessed by students from all over the world. (Shakhida, 2023). Edutech facilitates distance learning and lifelong education, allows personalization of curriculum to individual needs, and provides access to high-quality educational resources that may be difficult to reach through traditional methods. (Pistone & Papulova, 2020)..

Healthtech involves the utilization of technology to improve healthcare services and fitness awareness. An example of this sector is Telemedicine, which allows doctors and patients to conduct medical consultations remotely through digital platforms such as Teladoc and Doctor On Demand. (Derrick & Ndi, 2023).. In addition, Healthtech also includes mobile apps for monitoring health, wearable devices such as smartwatches that track users' physical activity and health, and integrated hospital management systems. Innovations in Healthtech have had a significant impact in improving the efficiency of health services, facilitating access to medical care, and promoting healthy lifestyles. (Fosson & Ndi, 2023).

Marketplace is an online platform that facilitates interaction between sellers and buyers in buying and selling various goods and services. Examples of popular marketplaces in Indonesia are Tokopedia, Shopee, and Bukalapak. This kind of platform makes it easy for businesses, especially SMEs, to market their products to a wider market without having to open a conventional store. (Lyutova, 2024).

Proptech or property technology is a sector that utilizes technology to support transactions and management of property and real estate. Startups such as Airbnb, Zillow, and Rumah123 have utilized technology to simplify the process of renting, buying and selling, and evaluating property values online. (Wilde, 2023).

Agritech is a term that describes the application of various technological innovations in improving productivity and efficiency in the agricultural sector. Land monitoring drones, IoT sensors for irrigation, and farming apps help farmers optimize their yields. Startups such as Agrivi and Smartrek seek to address modern agricultural challenges such as climate change. (Ugar, 2023).

Digital media encompasses a wide range of content such as online news, streaming videos, podcasts, and social networks. Giants like Netflix, Spotify and TikTok have changed the way we consume entertainment and interact. From entertainment to education, digital media makes it easy to access information anywhere and anytime. The influence of social media has also changed the way businesses communicate with customers. (Sinaga & Hidayat, 2022).

The digital sector is the backbone of economic growth in the modern era. Through relentless innovation and the widespread adoption of technology, these industries are not only creating new opportunities, but also paving the way for more efficient and inclusive business models. In particular, the global pandemic has also accelerated the process of digital transformation across businesses, emphasizing how crucial technology has become in everyday activities.

### **The Importance of Tax in the Digital Industry**

Tax plays an important role in spurring the growth of the digital industry. In some contexts, taxes can hinder companies, especially startups that are in the midst of growth. A heavy tax burden can erode a company's profitability, limiting their power to reinvest profits into innovation and business expansion. (Situmorang, 2023). Tax policies that are less friendly to the digital sector can also dampen investors' enthusiasm to invest, especially in startup ecosystems that require large injections of funds to grow. For example, in countries with strict tax rules on technology companies, we often see slower growth of the digital economy compared to countries that incentivize taxation of technology businesses (Farri, 2020). (Farri, 2020).

On the other hand, carefully designed taxes can support the growth of the digital industry. The government can provide tax incentives such as tax credits for research and development, which can encourage breakthroughs. Progressive tax policies that support digital startups and MSMEs can boost the growth of the sector by allowing them to allocate more resources for product development and market expansion. (Blum, 2023). In addition, tax revenues from tech companies can be utilized by the government for investment in digital infrastructure and technology education, which in turn strengthens the overall digital ecosystem. Thus, the right tax policy can be an important catalyst for the sustainable growth of the digital industry (Risanto & Lubis, 2023). (Risanto & Lubis, 2022).

Taxes play a crucial role in creating economic justice in society. Through a progressive taxation system, where tax rates increase in line with income, the government is able to redistribute wealth from the better-off to the less well-off. The revenue earned from taxes can then be used to finance public services such as education, health, and social welfare, the benefits of which are felt more by low-income communities. (Santoso, 2022). In addition, by taxing economic activities that harm the environment and society such as carbon emissions or trade in luxury goods, the

government is able to direct economic behavior towards a more sustainable and inclusive direction. Thus, fair tax policies can help reduce economic and social inequality and promote more equitable and sustainable development (Spies, 2020). (Spies, 2020).

### **Tax Policy on Digital Industry**

Taxation policy towards the digital industry is a significant issue because the characteristics of this industry that are different from other sectors affect the tax imposition mechanism. One of the main challenges is how to tax digital multinational companies that often operate across national borders, even though they do not have a meaningful physical presence in many income regions. (Chung & Jung, 2022). The concept of "essential economic presence" is often used to address this issue, allowing countries to tax income in their jurisdiction even if there is no office there. This measure aims to ensure that digital companies pay fair taxes in every market they operate in. (Robertson & Ing, 2023).

On the other hand, taxation policies for the digital industry should also consider protecting innovation and the growth of startups. One common approach is to provide tax incentives such as research and development tax relief, digital infrastructure investment tax relief, or new company tax deductions. Such policies aim to create a climate conducive to innovation and the development of digital industries. Many countries encourage investment in technology and digital labor through taxation to improve global competitiveness. (Derrick & Ndi, 2023).

However, it is important to align incentives with the country's need for revenue. Excessive or ineffective taxation policies can undermine revenue that should be used for infrastructure and public services. (Andreana & Inayati, 2022). Therefore, the government needs to design tax policies that consider various aspects such as fairness, economic efficiency, and global competition. International collaboration is important to face the challenges of digital economy taxation, such as the OECD framework that wants to establish fairer and more comprehensive global digital taxation rules. (Lee, 2021).

The implementation of tax policies for digital companies has a significant impact on their business performance and strategy. Multinational companies are faced with the challenge of complying with various tax rules in their countries of operation. Taxes based on economic presence can potentially increase administration and operational costs, as well as affect the pricing of products or services. Again, specialized digital taxes such as online advertising revenue tax or digital content can affect profit margins and force them to change business models. Companies may need additional resources for tax consulting and compliance, which could shift focus away from innovation. (Cugusi, 2020).

On the other hand, tax incentives such as R&D waivers or digital infrastructure can support the development of digital companies. These incentives can increase their

capacity for innovation and development of new technologies and strengthen their global position. (Maduekwe, 2024). Similarly, startup tax incentives can attract enough investors to accelerate the growth of startups and compete in the digital industry. Thus, a well-thought-out tax policy can encourage the growth of the digital industry while ensuring a fair contribution to the country.

### **Tax Law Landscape in Digital Industry**

In Indonesia, taxation regulations for the digital industry involve various relevant laws and government regulations. One of the key regulations is the Minister of Finance Regulation Number 210/PMK.010/2018 on Tax Treatment for Trade Transactions through Electronic Systems. This regulation provides guidelines for the imposition of Income Tax and Value Added Tax on e-commerce transactions, including various digital business models such as online marketplaces, online commerce, and digital service providers. (Wang, 2024). In 2020, the Indonesian government also issued Government Regulation in Lieu of Law Number 1 of 2020 which was later passed into Law Number 2 of 2020, which among other things regulates the imposition of VAT at 10% on sales of digital products and services from foreign providers to consumers in Indonesia. (Irawan, 2022).

Furthermore, taxation in the digital industry is also governed by the provisions regarding Permanent Establishment or Permanent Business Form, contained in Law Number 36 Year 2008 on Income Tax. Based on this concept, foreign digital companies that have a significant economic presence in Indonesia but do not have a physical entity can be considered to have a BUT and are subject to taxation obligations in Indonesia. (Shahgaldiyeva, 2021). In addition, there is also Government Regulation No. 80/2019 on Electronic Commerce, which regulates the legal aspects, compliance, and tax obligations for businesses that conduct business electronically. Thus, the legal regulations governing taxation in the digital industry in Indonesia incorporate various legal instruments to ensure that all digital transactions are monitored and taxed according to applicable rules.

Digital industry players in Indonesia are faced with various complex and dynamic legal challenges. One of the main challenges is the lack of legal certainty in the field of taxation, especially regarding the interpretation and application of newly issued regulations. (Rajagukguk & Kuntonegoro, 2022).. For example, although the government has issued regulations regarding taxes on e-commerce transactions and digital services, the implementation is often still faced with obstacles such as the lack of socialization and equal understanding among businesses and tax officials. Many industry players feel confused and worried about possible sanctions due to unintentional non-compliance. In addition, challenges in measuring the value of digital transactions and determining the location of economic activities also add to the complexity of ensuring tax compliance. (Podolska, 2023).

Apart from taxation, another legal challenge comes from regulations related to data protection and privacy. With the enactment of Law No. 27 of 2022 on Personal Data Protection, digital companies must now ensure that they adhere to strict new standards in the management and storage of users' personal data. (Vording, 2021). Violations of these provisions can result in severe sanctions, including significant fines and revocation of operating licenses. Complying with these laws requires significant adjustments in a company's systems and procedures, often requiring additional investment in technology and training of human resources. Finally, the issue of intellectual property rights is also a challenge, as the rapid proliferation of digital content often requires effective legal protection to prevent copyright infringing behavior. (Farri, 2020).

### **Tax Challenges and Opportunities in the Digital Age**

The era of digital revolution raises various significant issues in the field of taxation. One of the main issues is the complexity of collecting taxes from companies that have no physical presence in a country but continue to operate and generate revenue through digital platforms. This phenomenon creates a gap in the traditional tax system that is essentially built for entities with a clear tangible presence in a particular jurisdiction. (Adam, 2021). Tax officials in many countries often find it difficult to identify and assess income derived from the digital economy. This opens a loophole for large companies to optimize their structures to reduce their tax burden through strategies such as shifting profits to jurisdictions with lower tax rates. (Aliu, 2023).

In Indonesia, the implementation of tax rules on digital transactions also faces technical and administrative issues. The use of many different payment platforms and methods, sometimes with little or no standardized data, complicates the process of reporting and collecting taxes accurately and efficiently. (Hartanto, 2023). Lack of education and understanding of the latest tax rules among businesses, especially MSMEs, often leads to unintentional non-compliance. Tax officials also face issues with equipment and technology to monitor and enforce compliance, requiring the development of infrastructure and technical capacity. (Kobylnik, 2021).

However, the digital era also offers meaningful opportunities in tax revenue optimization. Advanced technologies, such as big data and artificial intelligence, can be used by tax authorities to analyze transaction data more effectively and efficiently, thereby increasing compliance and reducing tax leakage. (Gelepithis, 2022). A real-time tax deposit system supported by digital integration between tax authorities and companies can also minimize the risk of human error and increase trust to fulfill tax obligations. Increased transparency through blockchain technology can also ensure that recorded transactions cannot be altered or falsified, easing the tax audit process. (Turina, 2020).

In addition to the problem of adapting flexible and responsive tax regulations in the digital era, other challenges arise from the administrative and technical complexities

of collecting taxes. One of the main obstacles is the inconsistency of tax policies between countries, which is utilized by multinational companies to reduce the tax burden through aggressive taxation. (Hermawan, 2022). International efforts such as the OECD-led Inclusive Framework on BEPS aim to find more equitable global solutions amidst the rise of tax avoidance. Information plugs and cross-border cooperation are expected to stem the problem. However, reaching a universal consensus is often difficult due to different domestic interests (Barus & Pramana, 2022).

In addition to regulations and policies, another challenge arises from the protection of personal data. In utilizing advanced technology to optimize revenue, tax authorities need to ensure the protection of sensitive taxpayer financial and transaction data. Privacy and cyber breaches become serious risks as information is collected. Therefore, the government must adopt strict security standards and invest in data protection to build trust with taxpayers and the public in general. (Park, 2021).

On the one hand, the government has the opportunity to educate the public and businesses on the importance of fulfilling tax obligations in supporting development and public welfare. Educational campaigns that utilize digital and social media can reach a wider and more diverse audience, from MSME businesses to large corporations. This more inclusive approach has the potential to significantly increase tax awareness and compliance. In addition, the suggestion of tax incentive policies for companies that comply and contribute to the digital economy can also be one of the strategies to improve compliance and encourage active participation. (Villios et al., 2021).

In conclusion, the digital age brings great challenges but also important opportunities in the field of taxation. With innovative approaches, the application of advanced technology, and adaptive regulations, the government can maximize tax revenue, improve compliance, and support the sustainable growth of the digital economy. International collaboration and strict data protection are also key in dealing with the changing dynamics of global taxation. By turning challenges into opportunities, the digital age can be a momentum for a more efficient, fair, and sustainable tax system reform for the future.

## **Conclusion**

The rigor of this research proves that digital industries introduce significant challenges to traditional taxation systems, which were previously more adequate for the physical-based economy. The fact that digital business models are often unconstrained by geographical boundaries makes it difficult to determine the appropriate tax jurisdiction. Tax reforms are therefore needed to address issues such as price shifting, tax avoidance, and ensure that revenues from the digital economy are properly taxed where economic value is actually created.

Furthermore, multinational approaches and international cooperation are put forward as increasingly important solutions to regulate taxation in digital industries. Global initiatives such as the OECD BEPS Inclusive Framework aim to promote transparency and fairness in taxing multinational companies. However, policy inconsistencies between countries and different national interests remain a major obstacle. Therefore, international agreements and commitments are needed to create a more stable and structured tax environment.

Finally, technological adjustments in tax administration not only offer opportunities to improve efficiency and compliance, but also bring issues related to data protection and privacy. The government is faced with the need to protect taxpayer data with high security standards. In addition, education and tax awareness campaigns are also needed to support understanding and compliance with tax regulations in the digital era. This comprehensive effort is expected to create a more inclusive, fair, and sustainable taxation system in the face of digital industry dynamics.

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