

The Influence of Tax Awareness, Tax Knowledge, and Tax Socialization of Value Added Tax Imposition on Tax Compliance of E-Commerce Users

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ABSTRACT

Tax compliance is a crucial element in optimizing tax revenues. Non-compliance taxpayers can result in a decrease in tax revenue. Tax compliance includes complying with tax regulations and disclosing income accurately and truthfully. This research aims to determine how socialization, awareness, and knowledge about taxation can influence taxpayer compliance in Indonesia, especially among business actors who have online shops on Shopee E-Commerce. This research used a quantitative approach. The questionnaires were distributed to collect data throughout the Gerbangkertosusila area (Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, and Lamongan). After collecting the data, the data was processed using SPSS version 20 with linear regression. The research findings are as follows (1) tax compliance among e-commerce users was significantly influenced by tax knowledge; (2) e-commerce consumer compliance with tax regulations was influenced by tax awareness; and (3) tax socialization influences compliance with e-commerce consumer tax. This research recommends that the government and related institutions intensify information provision and increase tax outreach efforts among e-commerce business actors.

Keywords: E-commerce, Tax, Tax Compliance, Value Added

INTRODUCTION

Separating the taxes' role in Indonesia's monetary activity is impossible. Recently, the monetary core of the entire country is on taxes. It is important to grow Indonesia's and increase the nation's revenue. Tax revenue accounted for 82.5 percent of the nation's overall revenue 2019. It implies that tax revenue is the source of all expenses required for the government to maintain operations and provide citizens with basic services. Unfortunately, the public's comprehension of paying taxes falls short of what was anticipated. Indonesia has not yet been able to get the proper tax income level according to its economic activities. Indonesia's rate of taxation was merely 11.5% in 2018. It indicates that just around 11% of Indonesia's overall GDP is represented by the taxes the nation can collect. The tax ratio, a well-recognized metric, is an indicator for evaluating tax revenue performance by measuring the proportion of tax revenue to the Gross Domestic Product (GDP). Numerous variables, both macro and micro, have an impact on tax ratios. Tax rates, per capita income, the degree of good governance, and an optimization of compliance with taxes are examples of macro variables. The degree of dedication and cooperation among national institutions and the general opinion of those who pay taxes and tax officials are examples of micro variables, as for internal factors such as knowledge related to taxation and taxation socialization.

Tax compliance is a crucial element that requires in-depth consideration to optimize tax revenues. Indirectly, non-compliant taxpayers can result in a decrease in tax revenues. According to Harinurdin (2011), tax compliance represents the optimal scenario in which taxpayers adhere to tax regulations and provide accurate and honest income declarations. Several elements can impact the tax filing process, including the efficiency of the tax administration system, the quality of services provided to taxpayers, the prevailing tax rates, the rigor of tax audits, enforcement of tax laws, and taxpayers' level of tax knowledge. Tax compliance holds significant importance in Indonesia due to its self-assessment tax system. Self-assessment is a used method to guarantee tax law compliance. Taxpayers need to understand specific attributes to understand the tax system in Indonesia. These attributes include self-reliance in determining tax liabilities, comprehension of tax laws, honesty in fulfilling tax responsibilities, and a positive attitude (Diamastuti, 2016). Great awareness is also required to achieve tax compliance using the self-assessment method. According to Rahayu (2017), tax compliance can be divided into two distinct categories: formal compliance and substantive compliance. Formal compliance means the taxpayer's discharge of its responsibilities in line with the relevant regulations. Conversely, material compliance describes the taxpayer's adherence to the tax rules and guidelines. Taxpayer and the tax officer's contributions must also be noted to maximize state income. Tax socialization, in this case in seminars or tax reporting training, is very important to increase tax compliance. Tax knowledge is the process where taxpayers learn more about tax regulations and other facts related to taxes.

There will always be changes in tax policy. Tax is a phenomenon that is continuously developing in society. Taxes are a fundamental pillar of the economy and are important in generating state revenue. As to the 2020 National Budget Realization Statistics, the realized tax revenues came to IDR 1,072.1 trillion, signifying 89.4% of the projected national budget. The total income tax realized is IDR 594 trillion (Kementerian Keuangan Republik Indonesia [Kemenkeu RI], 2023). Then, tax revenues have a very important function in the state revenue system. It became the largest contributor to state income and the main source of domestic income, providing funding for national development and government administration.

Value Added Tax (VAT) is one kind of various fiscal impositions contributing to government operational sustainability. Value Added Tax (VAT) occurs due to transactions of taxable items or taxable aid based on Value Added Tax (VAT). Entrepreneurs considered a taxable enterprise are subjected to Value Added Tax (VAT). They must create an electronic tax invoice as proof of VAT collection, which is then submitted monthly through the Periodic VAT Tax Return. The problem often encountered is how far the taxpayer complies with the tax payment obligations. Taxpayers who have a thorough understanding of their rights and obligations and are respectful of them comply with tax guidelines and rules, compared to Taxpayers who only fulfil their tax payment obligations and submit Tax Returns on time. Exclusively, it also relies on the whole Tax Return system. Taxpayer compliance assessment can be carried out by examining the percentage of Annual Income Tax Returns received by the Tax Office.

The use of information technology, media and communication due to globalization has changed societal behavior and human civilization in various fields. Globalization results in the use of advanced electronic media, such as the internet. As more people use the internet, activities via this platform become more widespread because internet access is easy and practical. These technological developments affect buying and selling transactions that are not carried out face-to-face. The Buying and selling transactions now can be done online, commonly called e-commerce. E-commerce, according to Zhanys and Tursinbaeva (2018), is an online shopping activity that utilizes the internet network and digital payments. This technological advancement can be an advantage for taxpayers to expand their business targets. This phenomenon changes traditional business processes carried out face-to-face into digital businesses carried out online without face-to-face. The rapid growth of e-commerce plays an important role in state revenues, including tax revenues.

The growth of online commerce is closely related to the convenience for business people in marketing products without needing a physical shop and reducing operational costs. E-commerce refers to the practice of purchasing and selling goods and/or services through online platforms. It is a part of the electronic business that uses electronic transmission. E-commerce is used to conduct business transactions between companies, companies and customers, and/or between companies and institutions that serve the public. The advantages of e-commerce are increasingly visible due to easy and fast access to the internet via various electronic devices such as laptops, computers and gadgets. E-commerce transactions can be carried out anywhere and at any time, making business through electronic media (the internet) increasingly growing, as seen from the continuous increase in e-commerce in the current digital era.

E-commerce not only gives significant benefits but also has a weakness. First, there are security risks and high levels of privacy risk, such as data theft and online fraud. Second, the lack of face-to-face interaction can reduce consumer confidence and influence decision-making. Besides, the goods delivery will take a long time and trigger consumer disappointment. An efficient logistics system is still a challenge, especially in remote areas. Finally, the inability to test and experience products directly can limit the shopping experience, especially for products that require physical interaction before purchase.

Currently, the rapid growth of e-commerce indicates how crucial it is to understand aspects of tax compliance. E-commerce players, who are increasingly diverse and spread worldwide, must comply with the applicable tax regulations in the countries where they conduct business activities. However, the level of complexity of tax regulations, legal differences between countries, and rapid technological developments make tax compliance a very complex challenge.

The Directorate General of Taxes added that even if Indonesia's e-commerce industry continues to expand quickly, only a few business actors currently have a Taxpayer Identification Number. Directorate General of Taxes provided information that 1,600 samples of e-commerce business actors had been collected. However, 600 other e-commerce industry players have not yet been discovered; only 1,000 have been recognized. It is just 1,000 e-commerce companies, only 620 already have a Taxpayer Identification Number. Taxpayers must declare their tax obligations for most people who already have a Taxpayer Identification Number. However, whether this information corresponds to the actual situation during the transaction is unclear. As a result, very few e-commerce activities in Indonesia currently comply with tax provisions. According to Fitriandi's research (2020), the problem that arises is the relationship between taxpayer awareness and Value Added Tax. The government finds it difficult to determine whether the amounts of deposits taxpayers report is correct.

Table 1. Performance of Submitting Annual Income Tax Returns (until May 10 2023, 23.45 WIB

Type of Tax Return	Mandatory tax return	Number of Tax Returns Submitted			Growth	
		2021	2022	2023	2022	2023
Corporate	1.927.254	854.167	908.860	975.194	6,40%	7,30%
Personal	17.516.695	11.394.969	12.090.251	12.393.466	6,10%	2,51%
TOTAL	19.443.949	12.249.136	12.999.111	13.368.660	6,12%	2,84%
	e-Filling	e-Form	e-SPT	Manual	Total	
Corporate	44.849	845.406	871	84.068	975.194	
Personal	10.796.868	1.185.827	5.382	405.389	12.393.466	
TOTAL	10.841.717	2.031.233	6.253	489.457	13.368.660	

As of 23.45 Jakarta Time on 10 May 2023, the total value of annual tax returns that had been submitted was 13.36 million tax returns, this value had increased by 2.84% compared to last year.

As is known, tax is an important component of state revenue. Approximately 75% of the nation's revenue comes from taxes. The mentioned proportion experiences an annual growth. Tax revenue reached 83.29% of the target. In the subsequent three years (2016, 2017, 2018), tax revenue realization stood at 83.48%, 91.23%, and 93.86% respectively. Nevertheless, Indonesia has the nearest ground place tax rate in the world, at 11%, which is still low (Kevin, 2019). The Director General of Taxes released some notifications regarding it to emphasize the need to pay for income tax from e-commerce, including Circular Director General of Tax Number S-429/Pj.22/1998 issued on 24 December 1998 regarding Appeal to Taxpayers who make transactions through Electronic Commerce, The circular issued by the Director General of Tax, labeled as SE-62/PJ/2013 concerning the Confirmation of Taxation Regulations for E-Commerce Transactions, and the circular marked as SE-06/PJ/2015 concerning the Withholding and Collection of Income Tax from E-Commerce Transactions.

Nonetheless, it appears that the letter exists. As mentioned above, it falls short of offering a more robust legal interpretation to control online retailers. The income tax collection mechanism is a self-assessment mechanism that enables taxpayers to determine, analyze, pay, and disclose the sum of tax owed. Determining whether the Notice affirming tax liability is being carried out as effectively as possible is currently unattainable. Consequently, the taxpayer's statement is regarded as accurate if the GDT is only aware of the information that the taxpayer disclosed.

The rise in tax knowledge is potentially linked to this phenomenon. This rationale aligns with Atarwaman (2020) research findings, which demonstrated a relationship between tax compliance and tax knowledge. This study shows that people with higher levels of fiscal literacy show a more comprehensive understanding of the purpose and benefits of taxes, thereby impacting their payment attitudes. Taxpayers will not be forced to pay taxes; they will do it willingly. There are expectations regarding the degree of tax compliance to increase as more taxpayers become aware of their tax obligations. Extrinsic motivation, or motivation from sources other than the person, includes encouragement from the tax authorities to increase taxpayer compliance. Intrinsic motivation, or internal drive, is a psychological construct characterized by self-generated drives that emerge from within a person. This kind of motivation includes the important component of self-awareness. Based on research conducted by Rosaline (2018), a significant correlation was found between the level of understanding of e-commerce participants and their level of awareness regarding tax obligations.

Besides raising awareness, taxpayer compliance can also be influenced by the extent of taxpayer comprehension. Hertati (2021) suggests a direct correlation between a person's tax knowledge and compliance with tax regulations. The correlation between tax knowledge and taxpayer behavior can be attributed because individuals with a thorough grasp of tax laws are more inclined to be aware of their tax obligations and understand the potential impact of non-compliance. According to Kartikasari and Yadnyana (2020), tax knowledge is defined as taxes that can be used as a basis for taxpayers in acting, making choices, and pursuing certain strategies related to fulfilling their rights and obligations in the tax sector. Tax knowledge consists of all intelligence and information about everything relevant to taxation (Mumu, Sondakh, & Suwetja, 2020).

Effective communication between taxpayers and the government is needed to achieve the goal of maximizing tax collection. One potential strategy to achieve this goal is to disseminate tax-related information widely. According to Saragih (2013), fiscal socialization refers to ongoing efforts carried out by the Directorate General of Taxes to provide understanding and increase information to the wider community, especially the public, regarding various aspects of the industry's income tax legal system. Herawati, Tabroni, and Lusiana (2018) stated that the lack of extensive socialization regarding tax provisions is the reason for the low level of tax compliance. Herryanto and Toly (2013) emphasized that there are two approaches to tax socialization or counseling, namely direct socialization and indirect socialization. Tax outreach initiatives are implemented to disseminate accurate and reliable information to taxpayers, thereby increasing their awareness and understanding of the importance and implications of taxation. Tax compliance is influenced by tax socialization, as evidenced by research conducted by Ummami, Zirman, and Hariyani (2015) and Lestari and Daito (2020).

According to research by Hartanto (2020) confirms that a clear and fair e-commerce tax rules should be prepared in good manner to detect e-commerce transactions by government. Socialization to e-commerce taxpayers should be conducted in more structured and comprehensive ways to collect taxation from e-commerce transactions.

Online merchants should be taxed on e-commerce transactions given the clarity of tax regulations and the fact that the taxation sector generates the most revenue for the state. However, non-optimized e-commerce business actors, insufficient socialization, and difficulty to detect e-commerce transactions brought their own issues, such as the government's difficulty in establishing clear and equitable tax regulations (Asmah & Inayah, 2023). According to SE-62 / PJ / 2013 there are four types of e-commerce. In Indonesia in the provisions of the applicable Income Tax Law is article 23/26, provided that the payment is received by a state taxpayer who does not have a P3B with Indonesia. Establishment of a regulatory body is required to monitor the traffic of communication through the internet to prevent the occurrence of crime in cybercrime (Wiratama, Asri, and Tangke 2020). Based on research Fahrudi, Meirezaldi, Kumalasari, and Alfandia (2022) concluded that the literature in this research, found common problems with e-commerce taxation in Indonesia, including tax avoidance and evasion, double taxation, permanent business form requirements, and transfer pricing. Several efforts have been made by the Indonesian government to overcome this problem, but there are still several things that need to be improved to close the tax gap.

This research aims to ascertain the effects of economic literacy, awareness, knowledge, and socialization on taxpayer compliance in business entities engaged in online retail operations, especially in the Indonesian e-commerce sector.

LITERATURE REVIEW

Ajzen (1991) proposed the Theory of Planned Behavior (TPB). The idea of Reasoned Action (TRA), first put forward by Ajzen in 1980, was a development of this idea. The idea of planned behavior examines how many possible influences affect a person's behavior. The theory of planned behavior posits that there are three factors that influence behavioral intention (Hamdie, Koroy, Arifin, Muslim, & Naviri, 2022). The first type of belief is behavioral belief, which refers to beliefs about behavior outcomes and how those outcomes are evaluated. Second are normative views, namely the belief that others are motivated to meet normative standards. Control is the final step. Control can inhibit or encourage the behavior.

According to Simon as quoted in Harinurdin (2011), tax compliance can be interpreted as fulfilling tax obligations voluntarily by taxpayers. The compliance to meet tax obligations on a voluntary basis is the main goals of the self-assessment system (Kontohe & Kambey, 2021). Fulfilment of tax responsibilities must comply with applicable laws and regulations without requiring supervision, investigation, warning, coercion, or imposition of legal and administrative consequences. According to Nurmantu (2007), compliance with tax regulations is expected to increase state revenues, thereby increasing the tax ratio.

Taxpayers must know tax regulations to understand and apply them well. The greater the degree of tax awareness, the better knowledge and implementation of tax responsibilities can increase compliance. Tax knowledge influences tax compliance (Samadiartha and Darma, 2017). Non-collection of tax revenues is often caused by taxpayers' lack of understanding about taxes. Improving tax compliance requires much knowledge.

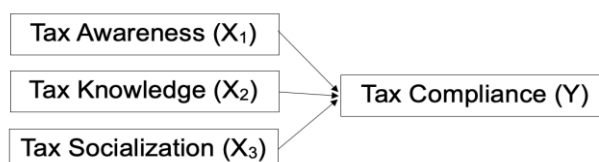
A taxpayer is considered compliant if they have the desire and awareness to do so in carrying out his obligations or paying taxes. Tax obligations that taxpayers understand are by tax regulations. The obligation of taxpayers to disclose their tax obligations to the government requires an adequate understanding of tax regulations and compliance with tax laws and regulations. According to Aqilla and Furqon (2021), individuals with a comprehensive understanding of taxation play an important role in developing a country's infrastructure.

The research conducted by Suhono, Rizal, Batu, and Sukrianingrum (2021) produced findings that lead to the conclusion that taxpayers with awareness of perceptions, tax knowledge, and characteristics, and even consult with tax consultants, show a high level of awareness to pay tax. It may form a disciplined attitude towards tax regulations that reflects taxpayer compliance.

The initiatives that encourage tax awareness and education can be implemented to increase public understanding and competence in taxation. Wardani and Wati (2018) explain research findings that show the substantial impact of the tax socialization process on taxpayer compliance. This process makes a major contribution to increasing tax awareness among individuals. The main objective of this research paradigm is to ascertain the correlation between a person's tax knowledge and compliance with monetary obligations.

The conceptual framework of this research is presented in the following figure.

Figure 1. Conceptual Framework



RESEARCH METHOD

To test hypotheses on certain samples, researchers use quantitative methodology. Furthermore, associative studies aim to ascertain the impact or correlation between two or more factors. Multiple linear regression test analysis was used to assist with the support of IBM SPSS version 20.

This research aims to determine how far the Shopee e-commerce sellers in the Gerbangkertosusila area – Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, and Lamongan – comply with Value Added Tax (VAT) regulations. The subjects of this research consist of online shop owners, traders, or e-commerce businesses in the region who use the Shopee platform to sell products or services. Respondents who will be taken as subjects of this research will be randomly selected from the population of Shopee e-commerce users in the Gerbangkertosusila (Gresik, Bangkalan, Mojokerto, Surabaya, Sidoarjo, and Lamongan) area. This study aims to ascertain the degree of tax compliance in business operations and the elements that influence the degree of regulatory compliance.

RESULTS

The data used in this research were 108 respondents, with the majority of respondents in the fashion, sports equipment and household equipment sectors. From this data, respondents' average business length is five to ten years. The majority of respondents in this study are domiciled in Surabaya, with a total of 27.8%.

Table 2. Tax Awareness

Model	Coefficients ^a				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients	Beta		
	B	Std. Error				
1 (Constant)	39.342	4.226			9.331	.000
Tax Awareness	-1.090	.164		-.542	-6.644	.000

a. Dependent Variable: Tax Compliance

As determined by the test mentioned earlier, the taxpayer awareness variable's significance value is 0.000, far less than the widely accepted threshold of 0.05. Thus, we may conclude that the impact of tax knowledge on taxpayer compliance is empirically supported by the alternative hypothesis (H1).

Table 3. Tax Knowledge

Model	Coefficients ^a				t	Sig.
	Unstandardized Coefficients		Standardized Coefficients	Beta		
	B	Std. Error				
1 (Constant)	36.602	4.434			8.254	.000
Tax Knowledge	-.841	.148		-.484	-5.690	.000

a. Dependent Variable: Tax Compliance

Statistical analysis of the test findings shows that the tax awareness variable shows a significant level of statistical significance, with a p-value of 0.000, below the conventional threshold of 0.05. Previous knowledge provides empirical data because it supports Hypothesis 2 (H2), which states that tax knowledge greatly impacts taxpayer compliance. There is a positive correlation between individual economic information and taxpayer awareness.

Table 4. Tax Socialization

Model	Coefficients ^a				t	Sig.
	Unstandardized Coefficients		Standardized Coefficient	Beta		
	B	Std. Error				
1 (Constant)	34.692	3.944			8.796	.000
Tax Socialization	-.627	.106		-.498	-5.917	.000

a. Dependent Variable: Tax Compliance

The significance value obtained for the tax awareness variable in the same test is 0.000, substantially less than the typical cutoff point 0.05. Therefore, the available evidence supporting the third hypothesis (H3) demonstrates that the tax socialization process significantly impacts the degree of taxpayer compliance.

Table 5. Regression

Model	Unstandardized Coefficients ^a		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	(Constant)	42.855	4.547		
Tax Awareness	-.676	.255	-.336	-2.647	.009
Tax Knowledge	-.234	.224	-.134	-1.044	.299
Tax Socialization	-.191	.169	-.152	-1.129	.262

a. Dependent Variable: Tax Compliance

The regression equation modeling is obtained from the results above, namely $Y = 42.855 - 0.676X_1 - 0.234X_2 - 0.191X_3$.

The conclusion that can be drawn is that simultaneously, if a person's tax compliance increases, awareness, tax knowledge, and socialization will decrease.

Table 6. Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.568 ^a	.323	.303	3.61304

a. Predictors: (Constant), Variable: Tax Socialization, Tax Awareness, Tax Knowledge

b. Dependent Variable: Tax Compliance

Following the Summary Table above results, the R Square value is 0.323 or 32.3%; taxpayer awareness, tax knowledge, and tax socialization can impact taxpayer compliance; other factors determine the remaining 69.7%.

DISCUSSION

Hypothesis 1: Tax Awareness has a significant effect on Taxpayer Compliance

The findings in this research show consistency with Pertiwi (2014), who executed research showing that tax awareness plays a big part in influencing taxpayer compliance. Besides, a study by Listiyowati, Indarti, Wijayanti, and Setiawan (2020) states that tax compliance is heavily affected by tax awareness. When taxpayers understand that taxes are the primary source of income to support state development, it will increase their tax compliance. Fitriandi's research (2020) indicates that tax awareness is a key factor in raising compliance. However, tax and Value Added Tax knowledge issues are the government's difficulty in confirming that the taxpayer is paying the proper taxes. So, the research statement is inversely proportional and is proven in this research, namely that taxpayers who have businesses in e-commerce have become taxpayers who are aware of taxes. Hence, it influences taxpayer compliance, which is answered in this first hypothesis (H1).

Hypothesis 2: Tax Knowledge has a significant effect on Taxpayer Compliance

Statistical analysis of the findings shows that the tax awareness variable shows a significant level of statistical significance, with a p-value of 0.000. It is below the conventional threshold of 0.05. Previous knowledge provides empirical data because it supports Hypothesis 2 (H2). It claims that taxpayer compliance is significantly impacted by tax understanding. A substantial level of Tax Knowledge has a pronounced impact on Taxpayer Compliance. It shows the potential for increasing taxpayer efficiency in fulfilling their legal obligations. This result is consistent with studies by Mulyati and Ismanto (2021). It is also supported by research by Hertati (2021) that the increasing tax knowledge of taxpayers will impact awareness of their tax obligations.

Hypothesis 3: Tax Socialization has a significant effect on Taxpayer Compliance

Optimizing tax collection depends on establishing effective communication channels between taxpayers and the government. One prospective strategy to overcome this problem is to implement tax socialization. Research conducted by Wardani and Wati (2018) presents empirical findings that support the notion that tax socialization has an important role in influencing tax compliance. The tax socialization process is a significant factor in increasing taxpayers' awareness and understanding of the challenges and benefits associated with paying taxes. When individuals subject to taxation comprehensively understand the regulations and guidelines governing their fiscal responsibilities, they are more likely to fulfil their commitments effectively. The above statement is strengthened by empirical research conducted by Rohmawati and Prasetyono (2013), which provides evidence that socializing influences tax compliance favorably.

CONCLUSION

According to research that has been conducted, tax collection in the Gerbangkertosusila area is significantly affected by an individual's understanding of taxes. This conclusion is seen in the operations of the online retailer Shopee. This finding is consistent with studies by Atarwaman (2020), which indicate that a person's tendency to be willing to comply with tax obligations may be influenced by their comprehension degree regarding taxation. The level of tax literacy has a significant influence in affecting the existence and consequences of taxation. Hertati's research findings (2021) show a significant correlation between a person's tax knowledge and their capacity to understand and effectively fulfil their tax responsibilities as outlined in the law. The tax socialization process significantly impacts the long-term viability of the tax system. This assertion is strengthened by the research findings of Saragih (2013), which show that efforts to disseminate effective and comprehensive tax regulations can increase public awareness and knowledge of taxation. Therefore, it is expected that this increase in awareness and knowledge will positively impact the level of public tax compliance.

The concept of TPB (Theory of Planned Behavior) initiated by Ajzen (1991) supports the findings of this research. Factors such as tax awareness and knowledge influence the intention and behavior of paying taxes voluntarily through behavioral beliefs, normative views, and control, which are the core points in the TPB (Theory of Planned Behavior). TRA (The Theory of Reasoned Action) concept, which is the basis of the TPB (Theory of Planned Behavior), also correlates with the findings of this study.

LIMITATION

The research's shortcomings are:

1. There were just 108 responders in the sample from 7 city areas in East Java.
2. The data collection for this research solely comprises the outcomes of questionnaires and primary data.
3. It only focuses on the variables of Awareness, Tax Knowledge, and Tax Socialization, not considering other variables that might influence the Tax Compliance variable.

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DECLARATION OF CONFLICTING INTERESTS

In carrying out this research, the researcher experienced difficulty in finding suitable respondents. It is because some e-commerce business actors do not understand tax obligations sufficiently. Nevertheless, the researcher tried to obtain a representative and relevant sample. In addition, the researcher states that no conflicts of interest could affect the objectivity and integrity of this research. This research was carried out with full sincerity and integrity to produce findings that can positively contribute to understanding tax compliance among e-commerce business actors.

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