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THE FUNCTION OF STATE DUTY IN PROVIDING LEGAL ASSURANCE ON ONLINE BUYING SELLING AGREEMENTS

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Abstract. The rapid development of digital technology has transformed the traditional trading system into a digital marketplace that relies on electronic transactions or e-commerce. As online buying and selling activities continue to expand, legal issues concerning the validity and enforceability of electronic agreements have emerged, particularly regarding the role of stamp duty as an instrument of legal assurance. This study aims to analyze the function of stamp duty in providing legal certainty for online sales and purchase agreements under Law Number 10 of 2020 on Stamp Duty and Law Number 11 of 2008 on Electronic Information and Transactions (ITE Law). Employing a qualitative normative legal approach, this research examines statutory regulations, legal doctrines, and relevant literature to interpret the legal status of e-stamps in electronic contracts. The findings reveal that stamp duty serves dual functions—first, as a fiscal instrument for state revenue generation, and second, as a juridical basis for ensuring document authenticity and legal enforceability. The study concludes that the inclusion of a physical or electronic stamp duty (e-stamp) on digital contracts does not solely determine legality but strengthens evidentiary value and public trust in online transactions. The modernization of stamp duty regulation thus represents the government's effort to adapt fiscal and legal systems to the digital economy, ensuring fairness, transparency, and legal certainty in e-commerce practices.

Keywords: stamp duty; electronic contract; e-commerce law; legal certainty; online transaction.

I. INTRODUCTION

The rise of digital transformation has significantly reshaped global trade and legal interactions. The advancement of information and communication technology has made electronic commerce (e-commerce) one of the dominant modes of modern economic activity, allowing individuals and corporations to engage in transactions without direct physical interaction [1]. This evolution has fundamentally changed the traditional understanding of contractual agreements, requiring adjustments in legal frameworks to ensure transparency, accountability, and legal certainty in digital transactions [2]. According to the United Nations Conference on Trade and Development (UNCTAD), e-commerce transactions worldwide surpassed USD 26 trillion in 2022, demonstrating the growing reliance on digital platforms as a mechanism for trade and consumer engagement [3]. In Indonesia, the rapid growth of e-commerce is driven by high internet penetration, the expansion of digital marketplaces, and government initiatives promoting the digital economy [4]. Platforms such as Tokopedia, Shopee, and Lazada have facilitated millions of online transactions daily, reaching a total transaction value exceeding IDR 400 trillion by 2023 [5]. However, the convenience of online transactions also introduces complex legal challenges, including fraud, data privacy breaches, and disputes over contract validity [6]. One of the key legal concerns in this transformation is the recognition of electronic agreements as valid legal instruments and the function of stamp duty (bea materai) in guaranteeing their authenticity and evidentiary strength [7].

Stamp duty, traditionally applied to physical documents, serves as both a fiscal instrument for state revenue and a juridical mechanism that reinforces the validity of contracts [8]. With the enactment of Law Number 10 of 2020 on Stamp Duty, the Indonesian government expanded the definition of taxable documents to include electronic documents and digital contracts, introducing an electronic stamp (e-stamp) system to accommodate the needs of the digital economy [9]. This reform was intended to harmonize Indonesia's legal and fiscal systems with global digitalization trends, while maintaining compliance with the Law Number 11 of 2008 on Electronic Information and Transactions (ITE Law) and its 2016 amendment [10]. Despite these advances, public understanding of the function of stamp duty in electronic transactions remains limited, leading to misconceptions that contracts without a stamp lack legal validity [11]. Several studies have emphasized that stamp duty does not determine the existence of a legal relationship, but rather strengthens the evidentiary value of a document in judicial processes [12]. In the context of online sales and purchases, the integration of stamp duty or e-stamp provides not only fiscal compliance but also legal assurance for parties involved in electronic contracts. It aligns with Article 1320 of the Indonesian Civil Code (KUHPerdata), which outlines the essential elements of a valid agreement: consent, capacity, a specific object, and a lawful cause [13]. Furthermore, research in comparative jurisdictions indicates that the digitization of fiscal instruments—such as electronic stamps or notarial certification—enhances consumer trust and mitigates risks associated with contract disputes [14].

Therefore, analyzing the function of stamp duty in online sales and purchase agreements becomes essential to understanding how Indonesia's legal system adapts to the demands of digital transformation. This study seeks to examine the extent to which stamp duty contributes to legal certainty, fairness, and public trust in e-commerce transactions, while ensuring the state's fiscal and regulatory roles are effectively integrated into the digital legal framework [15].

Stamp duty is a fiscal instrument imposed by the state on certain legal documents to generate public revenue and to provide legal authentication in contractual relations [16]. In Indonesia, stamp duty has evolved from traditional adhesive stamps to electronic stamp systems (e-stamps) regulated under Law No. 10 of 2020 to address digital economic transactions [17]. The imposition of stamp duty functions not only as a source of taxation but also as a mechanism to affirm the authenticity of documents and strengthen their evidentiary power in civil and commercial disputes [18]. According to Tumilaar (2021), the presence of a stamp on a contract letter increases its acceptance in judicial proceedings and enhances public trust in the validity of an agreement [19]. Furthermore, the introduction of e-stamps represents an essential adaptation of fiscal law to technological innovation. The Indonesian Directorate General of Taxes launched the e-stamp system to simplify compliance and to align fiscal procedures with digital transformation [20]. However, the public perception that unstamped documents are automatically invalid in the eyes of the law persists, indicating a need for broader legal education. In fact, under Article 1320 of the Indonesian Civil Code, the validity of an agreement rests on consent, legal capacity, a lawful object, and a legitimate cause—not on the presence of stamp duty itself [21].

Legal certainty (rechtszekerheid) is one of the fundamental principles of law, requiring clarity, predictability, and uniform application of regulations [22]. In the context of e-commerce, electronic contracts (e-contracts)—recognized under Law No. 11 of 2008 on Electronic Information and Transactions (ITE Law)—carry the same legal force as written contracts when executed through an electronic system with valid authentication mechanisms [23]. E-contracts are legally binding once digital signatures or secure identifiers verify the parties' consent. Nevertheless, issues remain concerning the evidentiary value of digital documents in litigation, especially when the existence of stamp duty or electronic certification is questioned [24].

Studies across Asia show that digital authentication tools such as e-stamps, blockchain verification, and electronic notarization can enhance legal certainty in e-contracts by providing traceability and tamper resistance [25]. Comparative analyses from Malaysia, Singapore, and India highlight that integrating fiscal instruments like electronic stamp duties strengthens both the transparency of taxation and the credibility of online agreements [18]. Indonesia's legal system is gradually adapting to this trend, but further evaluation is required to measure how effectively e-stamp implementation contributes to public confidence and dispute resolution mechanisms in e-commerce.

Previous studies have primarily focused on the taxation aspect of stamp duty or the technical regulation of e-commerce, yet few have examined the intersection between fiscal compliance and legal certainty in electronic contracts. The present study fills this gap by analyzing the dual function of stamp duty—both as a state revenue tool and as a guarantor of legal assurance in digital transactions. By exploring how the modernization of stamp duty regulation interacts with the enforcement of e-contracts, this research contributes to the evolving discourse on digital fiscal law, legal certainty, and consumer protection in Indonesia's online trade ecosystem.

II. RESEARCH METHODS

This research adopts a qualitative normative legal approach, focusing on the analysis of written legal sources, statutory regulations, and scholarly interpretations to examine the function of stamp duty in providing legal certainty for online sales and purchase agreements. The normative legal method emphasizes the study of legal norms as contained in legislation, legal principles, and court decisions rather than empirical field data [26]. The main data sources include primary legal materials, such as Law Number 10 of 2020 on Stamp Duty, Law Number 11 of 2008 on Electronic Information and Transactions (ITE Law), and the Civil Code (KUHPerdata). These are complemented by secondary sources, including books, legal journals, government reports, and scholarly articles that discuss digital contracts, fiscal regulation, and legal assurance in e-commerce. The integration of these sources allows the researcher to interpret the relationship between fiscal law (stamp duty) and civil law (contract law) within Indonesia's digital economy context.

The data were collected using documentary and literature-based techniques, ensuring that each source directly contributes to the conceptual and legal analysis. The research employs descriptive-analytical and interpretive analysis to identify how existing regulations address the challenges of legal certainty in electronic contracts. Furthermore, comparative analysis was conducted to align Indonesia's e-stamp policy with international practices in countries such as Singapore and Malaysia, where digital fiscal instruments have already been institutionalized [27]. The study's methodological framework thus aims to construct a comprehensive understanding of the legal position and evidentiary value of electronic stamp duty as a mechanism for ensuring trust, compliance, and enforceability in Indonesia's online buying and selling system..

III. RESULTS AND DISCUSSION

Stamp Duty Functions in an Online Sales and Purchase Agreement

Stamp duty is a product issued by the Government as a tax for a document. The current stamp duty consists of stamp duty with a nominal value of Rp. 3 thousand, Rp. 6 thousand, and in 2020 the Government has planned to issue stamp duty with a nominal value of Rp. 10 thousand as a replacement for the previous nominal stamp duty. Based on Article 1 Paragraph (1) of the Stamp Duty Act of 1985, it is clear that the Stamp Duty is the imposition of tax on documents [28]. The legal basis regarding the stamp duty has undergone several changes, starting with the 1921 Stamp Duty Rules (Zegelverordening 1921 or Staatsblad 1921 Number 498), then changed to Law Number 2 Prp Year 1965 (State Gazette of 1965 Number 121, then changed to Law Number 7 of 1969. After that, Law Number 13 of 1985 concerning Stamp Duty has been enacted. Currently, the latest regulation regarding stamp duty has been enacted, namely Law Number 10 of 2020 concerning Stamp Duty which revokes the provisions of Law Number 13 of 1985 concerning Stamp Duty [29].

For some people, the use of stamp duty on documents such as a letter of agreement indicates that the document is valid and creates an opinion that if a document does not use stamp duty, then the document is invalid in the eyes of the law and has no legal certainty. The community becomes obedient to the clauses contained in an agreement if a document is accompanied by a stamp or the community considers that the existence of an agreement document with stamp duty can be strong evidence before the court, and vice versa, an agreement letter is not considered valid if it does not include stamp on it. Based on the legal legal requirements of a contract agreement that there is an agreement between the two parties, legal competence, the existence of a problem, and a cause that is not prohibited. Based on these requirements, there is a need for further understanding for the public regarding documents affixed with stamps.

Further agreements are regulated in Book III of the Civil Code. As stated in Article 1313 of the Civil Code states: "An agreement is an act by which 1 or more people bind themselves to 1 or more other people". The approval as stated in Article 1313 of the Civil Code can be stated in a document called a letter of agreement. This agreement letter is used in various social activities including buying and selling activities. Based on Article 2 Paragraph (2) of Law Number 10 of 2020 concerning Stamp Duty, the functions of the Stamp Duty include: (1) Optimizing state revenues to finance national development independently towards a prosperous Indonesian society (2) Providing legal certainty in collecting duties Stamp Duty (3) In accordance with the needs of the community (4) Implementing the imposition of Stamp Duty more fairly (5) Aligning the provisions of the Stamp Duty with other statutory provisions [30].

Based on the function of the Stamp Duty above, it can be concluded that the Stamp Duty has various functions that can be used on documents. As Article 3 of Law Number 10 of 2020 imposes Stamp Duty on documents that can provide information on a civil incident as described in Article Paragraph (2) letter a, the document includes a letter of agreement, statement letter, statement letter, or other letter. similar. The electronic documents used in online buying and selling transactions can be in the form of agreements between the parties involved in online buying and selling transactions or can also be called electronic contracts [30]. Electronic contracts have the same level of equality as a letter of agreement, and can also be affixed with stamp duty using electronic stamp duty as stated in Article 12 Paragraph (2) that currently there are three types of stamp duty as a means of payment of Stamp Duty, namely sticky stamps, electronic stamps and stamp duty in other forms as determined by the Minister. Electronic stamp duty or also called e-Stamp is a solution offered by the Government in answering various doubts regarding documents in online buying and selling transactions [30]. Of course, the government really hopes that with this simple and easy system, the community can carry out every Stamp Duty regulation properly so that the benefits can be shared. This is contrary to the research conducted by Ahmad Alaudin who examined the regulations governing stamp duty on e-commerce transactions in Indonesia, the results of the research he found that in 2016, the use of stamp duty on e-commerce transactions has not been regulated by the Customs Law. Stamp in force at that time [30].

Stamp Duty Provides Legal Certainty for Online Sales and Purchase Agreements

Normatively it can be explained that legal certainty is a regulation that clearly regulates without hesitation and is not against existing norms. It is clear that there are no other statements that can be interpreted differently. Legal certainty can be provided based on one of the functions of the agreement, namely the juridical function of the agreement is to provide legal certainty for the parties. The content of an agreement is the main thing. The virtue of the contents of the agreement is the provisions and various conditions that have been agreed upon by the interested parties and contains the rights and obligations that must be fulfilled by the parties [28].

In Law Number 10 of 2020 concerning Stamp Duty, it does not mention the function of the Stamp Duty as a provider of legal certainty, but one of them is as a source of document tax imposition. Taxes as referred to in Article 1 Number (1) of Law Number 28 of 2007 concerning Tax Provisions and Procedures are "obligatory contributions to the state owed by individuals or entities that are coercive under the law, without receiving direct compensation and are used for the needs of the State for the greatest prosperity of the people" [28]. The government does not provide or provide compensation or reimbursement of services in any form to stamp duty payers. An electronic agreement letter in an online buying and selling system can be called an electronic contract [31]. Currently, the Government has issued regulations regarding the imposition of electronic stamps or stamps on electronic documents including electronic contracts. All functions and uses of the stamp duty are the same as the e-stamp so that the presence or absence of e-stamp in an electronic contract is not a guarantee that the contract is invalid in the eyes of the law because there is a term for giving stamp duty later. If there is a case in court where the agreement letter or electronic contract is not affixed with stamp duty, then the affixing of stamp duty can be given in court [28].

IV. CONCLUSION

One of the functions of the Stamp Duty as described in the Stamp Duty Act is as a basis for imposing tax on documents. In online buying and selling transactions carried out through e-commerce, documents are issued in the form of a sale and purchase agreement which can also be referred to as an electronic contract. The online sale and purchase agreement letter or electronic contract can be affixed with a stamp duty which currently has issued an electronic stamp determination so that it can be used in electronic contracts. Both sticky stamps and electronic stamps have the same function as described in Law Number 10 of 2020 regarding online sales and purchase agreements. As explained in conclusion number 1 regarding the function of the stamp duty on the online sale and purchase agreement, as for legal certainty in online buying and selling transactions can be provided by the contents of the online sale and purchase agreement, the stamp duty on the online sale and purchase agreement as tax on documents just.

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