

ABSTRAK

KEBIJAKAN PENGATURAN PAJAK PENGHASILAN DAN PAJAK PERTAMBAHAN NILAI TERHADAP TRANSAKSI E-COMMERCE

Oleh
MELISA RAHMAINI LUBIS

Salah satu potensi di bidang perpajakan adalah pajak atas transaksi *e-commerce*, sehingga Direktorat Jenderal Pajak memberlakukan Surat Edaran Direktur Jenderal Pajak Nomor SE-62/PJ/2013 tentang Penegasan Ketentuan Perpajakan Atas Transaksi *E-Commerce* sebagai kebijakan untuk mengoptimalkan penerimaan negara atas Pajak Penghasilan (PPh) dan Pajak Pertambahan Nilai (PPn) terhadap transaksi *e-commerce*.

Permasalahan dalam penelitian: (1) Bagaimanakah kebijakan pengaturan Pajak Penghasilan dan Pajak Pertambahan Nilai terhadap Transaksi *E-Commerce*? (2) Apakah faktor penghambat pemungutan Pajak Penghasilan dan Pajak Pertambahan Nilai terhadap Transaksi *E-Commerce*?

Penelitian ini menggunakan pendekatan hukum normatif dan empiris. Jenis data terdiri dari data sekunder dan data primer yang dikumpulkan dengan wawancara dan dokumentasi Analisis data menggunakan analisis deskriptif kualitatif.

Hasil penelitian ini menunjukkan: (1) Pengaturan PPh dan PPn terhadap Transaksi *E-Commerce* sebagai kebijakan perpajakan diatur dalam Surat Edaran Direktur Jenderal Pajak Nomor SE-62/PJ/2013 tentang Penegasan Ketentuan Perpajakan Atas Transaksi *E-Commerce* dan Surat Edaran SE-06/PJ/2015 tentang Pemotongan dan atau Pemungutan Pajak Penghasilan atas Transaksi *E-Commerce* dengan mengacu kepada Undang-Undang Nomor 36 Tahun 2008 tentang Pajak Penghasilan dan Peraturan Pemerintah Nomor 1 Tahun 2012 tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan Atas Barang Mewah, terdiri dari pajak penghasilan dan pajak pertambahan nilai atas transaksi *E-Commerce*, yang meliputi pajak atas proses bisnis jasa penyediaan tempat dan/atau waktu, pajak atas proses bisnis penjualan barang dan/atau jasa, pajak atas proses bisnis penyetoran hasil penjualan kepada *online marketplace merchant* oleh penyelenggara *online marketplace* dan pajak atas online retail. (2) Faktor-faktor penghambat pemungutan adalah rendahnya kesadaran pelaku usaha online selaku wajib pajak, belum optimalnya database pelaku usaha online, lemahnya penegakan hukum terhadap wajib pajak serta pelaku usaha online yang belum memiliki NPWP.

Saran dalam penelitian ini adalah: (1) Ditjen Pajak perlu meningkatkan sosialisasi kepada pelaku usaha online tentang pentingnya membayar pajak atas transaksi *E-Commerce* (2) Ditjen Pajak perlu meningkatkan upaya pendataan terhadap pelaku usaha online sehingga potensi pajak penghasilan dan pajak pertambahan nilai dari transaksi *E-Commerce* akan dapat dioptimalkan.

Kata Kunci; Kebijakan, Transaksi *E-Commerce*, PPn, PPh

ABSTRACT

REGULATORY POLICIES INCOME TAX AND VALUE ADDED TAX ON E-COMMERCE TRANSACTIONS

By
MELISA RAHMAINI LUBIS

One of the potential in the field of taxation is a tax on e-commerce transactions, so that the Directorate General of Taxation circular imposing a policy to optimize state income tax on the income tax and value added tax on e-commerce transactions.

The research problem: (1) How the policy setting Income Tax and Value Added Tax on Transactions E-Commerce? (2) What are the factors inhibiting the collection of Income Tax and Value Added Tax on Transactions E-Commerce? The approach used is a matter of law normative and empirical approach.

This type of data consists of secondary data and primary data collected through interviews and documentation analysis of data using descriptive qualitative analysis.

The results showed: (1) The setting of Income Tax and Value Added Tax on Transactions E-Commerce as taxation policy is set in the Circular of the Director General of Tax No. SE-62 / PJ / 2013 on the Affirmation of Conditions of Taxation On Transactions E-Commerce and and Mail Circular SE-06 / PJ / 2015 about cuts and or Withholding Income Tax on Transactions E-Commerce by referring to Law No. 36 Year 2008 on Income Tax and Government Regulation No. 1 Year 2012 on Value Added Tax on Goods and Services and Sales Tax on luxury goods, consisting of income tax and value added tax on transactions E-Commerce, which includes taxes on business process services providing a space and / or time, tax on business process of selling goods and / or services, the tax on business process of depositing the proceeds to the online marketplace by the organizers merchant online marketplace and taxes on online retail. (2) inhibiting factor is the low awareness collection of online businesses as the taxpayer, not optimal database online businesses, weak enforcement of laws against the taxpayer as well as online businesses that do not have a Tax Identification Number.

Suggestions in this study are: (1) The Directorate General of Taxation needs to improve dissemination to businesses online about the importance of paying taxes on the transaction E-Commerce (2) The Directorate General of Taxes need to increase efforts to the survey of businesses online so that potential income tax and value added tax on transactions E-Commerce will be optimized.

Keywords; Policy, E-Commerce Transactions, Income Tax, Value Added Tax