

# Kebijakan pajak atas penghasilan yang di dapat dari transaksi e-commerce = Treatment of income tax on transaction using e-commerce

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## Abstrak

Invention Internet represent big revolution in the world of computer and communications. By finding of telephone, radio, television and computer have been happened by the new step in the world of integrated communications. Internet is a appliance of information spreading globally, a mechanism of information spreading and a media for colaboration and have interaction usher individual by using computer without blocked by a geographical boundary. Internet is a successful example from a invesment, dedication and komitmen to a researching into and the infrastructure development of information.

Influence from internet do not only hit those who reside in area of information technology and just computer, but all walks of life which have exploited this internet as a means of online to finish assorted of their duty such as e-commerce and information acquirement.

E-commerce is defined as the buying of goods and services in physical or electronic form, using an electronic communication device such as telephone, personal computer, online kiosk, automatic teller machine, smart card or smart phone through a telecommunications channel such as the traditional public telephone network, computer network, mobile communications network and the like A way of transaction business which can be conducted from long distance and without recognizing existence of state boundary of through later internet recognized by the name of e-commerce, generating existence of question of how the tax administration impose tax for income from transaction e-commerce, whether existing taxation rule now have adequate in imposing tax for income from transaction e-commerce and any kind of income got from transaction e-commerce.

Method research is conducted by bibliography study to learn and analyze literatures of related to problems fundamental and interview with all expert.

From research result known that after tax administration know characteristic from determinable transaction e-commerce hence the economic essence from each existing transaction as long as there is additional of economic ability of arising out of effect the transaction hence there is tax object which can be collected by tax, escaped what name weared by taxpayer but side administration of difficulty tax still trace transaction e-commerce without available of data or information that is needed, especially if the transaction conducted through server or taxpayer which beyond country. Taxation rule for income not yet adequate enough in tax imposition for income from transaction e-commerce.

The regulation not yet arranged completely and totally hit taxation treatment for transaction e-commerce and tax treaty even also not yet arranged completely hit transaction e-commerce. About determination of

transaction e-commerce earn assumed to own a permanent establishment even also at tax law number 17 in the year 2000 about taxation income not yet been arranged completely and totally although at article 5 (1) point P at Newest tax law Number 36 in the year 2008 about taxation income have been entered that computer, electronic agent, or the automatic equipments owned, rent, or used by organizer of electronic transaction to run business activity of through internet pertained into permanent establishment but the mentioned still less be specific because of this transaction e-commerce need a taxation rule which changing rules and need ability to adopt unique from this transaction e-commerce. Income got from transaction e-commerce. OECD TAG divide 28 type of transaction e-commerce and most of the the transaction generate production of effort and royalty.