

# Analisis penerapan pajak penghasilan orang pribadi dari online forex trading (perdagangan valuta asing secara online) yang menggunakan broker luar negeri = analysis of personal income tax implementation from online forextrading that using foreign broker / Rahmad Haryadi

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## Abstrak

[<b>ABSTRAK</b><br>

Skripsi ini membahas mengenai penerapan Pajak Penghasilan Orang Pribadi dari online forex trading yang menggunakan Broker luar negeri. Pendekatan penelitian ini adalah kualitatif dengan jenis penelitian deskriptif. Hasil penelitian ini adalah penerapan PPh OP atas personal trader (Wajib Pajak) dilakukan secara self assessment system dengan mengharapkan voluntary compliance di mana Wajib Pajak tersebut harus melaporkan sendiri pajak terutanganya pada akhir tahun. Oleh karena kurangnya pengawasan atas penerapan self assessment system tersebut, dan online forex trading yang dilakukan menggunakan Broker luar negeri, maka Wajib Pajak memiliki peluang yang sangat besar untuk melakukan penghindaran pajak yang bersifat aggressive. Dalam penerapan PPh OP tersebut, terdapat juga beberapa hambatan yang terjadi baik dari sisi Wajib Pajak itu sendiri maupun dari sisi pemerintah.;

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<b>ABSTRACT</b><br>

This thesis discusses the application of Personal Income Tax from online forex trading that using foreign Broker. This research approach is qualitative descriptive research. The result of this research is the application of Personal Income Tax on personal trader (the taxpayer) are performed in self assessment system to expect voluntary compliance where taxpayers must report their own taxes payable at the end of the year. The lack of supervision on the implementation of self assessment system, and because of online forex trading are performed using foreign Broker, the taxpayer has a tremendous opportunity to do aggressive tax avoidance. In the application of the Personal Income Tax, there are also some barriers that may occur both in terms of taxpayer itself and in terms of government., This thesis discusses the application of Personal Income Tax from online forex

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