

## Ekstensifikasi bea meterai atas dokumen elektronik = Stamp duty extensification on electronic documents

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### Abstrak

[Penelitian ini membahas mengenai potensi ekstensifikasi bea meterai atas dokumen elektronik. Penelitian dilakukan dengan menggunakan pendekatan kualitatif dan termasuk dalam penelitian cross sectional dengan teknik pengumpulan data berupa studi kepustakaan dan wawancara. Data tersebut dianalisis menggunakan teknik analisis data kualitatif. Hasil penelitian menunjukkan bahwa terdapat potensi ekstensifikasi objek bea meterai yang dapat dikembangkan dengan melakukan amandemen Undang-Undang Nomor 13 Tahun 1985 tentang Bea Meterai. Bea meterai dapat dikenakan atas dokumen elektronik, tetapi perlu melihat batasannya, yaitu kemampuan objek tersebut dapat diawasi pemerintah.]; This research discusses the potential of stamp duty extensification over electronic documents. The research was conducted by a qualitative approach and crosssectional research with data collection techniques as literature study and interview. The data is analyzed by qualitative data analysis techniques. Research output shows that there is potention which can be developed by doing amendment at Law Number 13 Year 1985 on Stamp Duty. Stamp duty can be collected for electronic document, but is limited for the object itself which can be controlled by the government.]; This research discusses the potential of stamp duty extensification over electronic documents. The research was conducted by a qualitative approach and crosssectional research with data collection techniques as literature study and interview. The data is analyzed by qualitative data analysis techniques. Research output shows that there is potention which can be developed by doing amendment at Law Number 13 Year 1985 on Stamp Duty. Stamp duty can be collected for electronic document, but is limited for the object itself which can be controlled by the government.], This research discusses the potential of stamp duty extensification over electronic documents. The research was conducted by a qualitative approach and crosssectional research with data collection techniques as literature study and interview. The data is analyzed by qualitative data analysis techniques. Research output shows that there is potention which can be developed by doing amendment at Law Number 13 Year 1985 on Stamp Duty. Stamp duty can be collected for electronic document, but is limited for the object itself which can be controlled by the government.]