

# Pajak atas transaksi e-commerce: komparasi aturan dan praktek di Indonesia dan sejumlah negara lain = Taxes on e-commerce transactions: comparison of rules and practices in Indonesia and some other countries

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## Abstrak

Penelitian ini bertujuan untuk membandingkan aturan pajak atas transaksi e-commerce di Indonesia dan beberapa negara yang dipilih serta mengevaluasi hambatan yang dihadapi dalam implementasi aturan pajak atas transaksi e-commerce di Indonesia. Penelitian ini dilakukan dengan studi literatur. Perbandingan peraturan pajak atas transaksi e-commerce dilakukan untuk negara Amerika Serikat, Uni Eropa, China dan Singapura. Amerika Serikat, Uni Eropa dan China dipilih karena transaksi e-commerce paling banyak terjadi di negara-negara tersebut sehingga menjadi rujukan dalam peraturan pajak transaksi e-commerce di negara-negara lain. Kesimpulannya, transaksi e-commerce dapat dikenakan PPN atau PPh tergantung pada karakteristik kegiatan ekonomi di negaranya. AS lebih berorientasi pada aktivitas produksi sehingga lebih berfokus pada PPh badan sedangkan Uni Eropa dan Singapura aktivitas ekonomi negaranya lebih kuat pada sektor perdagangan dan konsumsi sehingga lebih berfokus pada PPN dan pajak penjualan. China, meskipun merupakan negara produksi terbesar, berfokus pada PPN dengan memberikan banyak insentif pajak untuk mendorong transaksi e-commerce menggunakan platform marketplace domestik. Di Indonesia, transaksi e-commerce dikenakan PPN serta subjek luar negeri penyelenggara e-commerce diperlakukan sebagai bentuk usaha tetap dan dikenakan pajak penghasilan sesuai dengan ketentuan dalam UU no 2 tahun 2020.

Pemerintah kemudian membuat beberapa peraturan pelaksana yang mengatur penetapan penyedia jasa luar negeri sebagai BUT dan PKP. Pengenaan PPN atas e-commerce yang dipotong oleh penyedia platform marketplace (PMSE) akan memudahkan administrasi pajak dan menjadikan penjualan secara e-commerce setara dengan penjualan secara tradisional (non-e-commerce). Tantangan bagi pemerintah untuk memberlakukan ketentuan pajak atas transaksi e-commerce adalah kemungkinan resistensi bahkan counter action dari negara dari mana perusahaan berasal, khususnya AS

.....This study aims to compare the tax rules on e-commerce transactions in Indonesia and selected countries and to evaluate the obstacles faced in implementing tax rules for e-commerce transactions in Indonesia. This research was conducted with a literature study. Comparison of tax regulations on e-commerce transactions carried out for the United States, European Union, China and Singapore. The United States, the European Union and China were chosen because e-commerce transactions occur most frequently in these countries so they become references in e-commerce transaction tax regulations for other countries. In conclusion, e-commerce transactions may be subject to VAT or income tax depending on the characteristics of economic activity in the country. The US is more concerned with production activities so it is more focused on corporate income tax while the European Union and Singapore have stronger economic activity in the trade and consumption sectors so they are more focused on VAT and sales tax. China, although it is the largest production country, it focuses on VAT by providing many tax incentives to encourage e-commerce transactions using their domestic marketplace platform. In Indonesia, e-commerce transactions are subject to VAT and foreign subjects implementing e-commerce transactions are treated as permanent establishments

and subject to income tax in accordance with the provisions in Law no 2 of 2020. The government then makes several implementing regulations governing the designation of foreign service providers as BUT (permanent establishment) and PKP. The imposition of VAT on e-commerce that is deducted by the marketplace platform (PMSE) provider will facilitate tax administration and make e-commerce sales equivalent to traditional (non-e-commerce) sales. The challenge for the government to impose tax provisions on e-commerce transactions is the possibility of resistance and even counter action from the country from which the company originates, especially the US.