

## Analisis perlakuan pajak antar negara sebagai rekomendasi perlakuan pajak atas Cryptocurrency di Indonesia = Analysis of inter-country tax treatment as a recommendation for tax treatment of Cryptocurrency in Indonesia

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### Abstrak

Penelitian ini bertujuan menganalisis perlakuan pajak atas cryptocurrency di beberapa negara sebagai dasar rekomendasi perumusan perlakuan pajak atas cryptocurrency di Indonesia. Penelitian ini menggunakan pendekatan studi kasus dengan metodologi kualitatif. Data yang dianalisis dalam penelitian ini terdiri dari data sekunder berupa dokumen perlakuan perpajakan di Singapura, Amerika Serikat, dan Australia serta data primer berupa wawancara kepada narasumber dari DJP, konsultan pajak, dan wajib pajak. Hasil penelitian menunjukkan bahwa keuntungan atas transaksi cryptocurrency merupakan objek pajak penghasilan yang umumnya dikenakan tarif normal atau dikenakan capital gain tax tergantung tujuan kepemilikannya. Penyerahan cryptocurrency di beberapa negara bukan merupakan objek PPN. Penelitian ini merekomendasikan agar DJP membuat aturan khusus yang menjelaskan bagaimana definisi, pengakuan, dan penilaian atas cryptocurrency. Pengenaan PPh final maupun PPh normal dapat dikenakan atas transaksi cryptocurrency berdasarkan dari dimana transaksi dilakukan. Mengevaluasi perlakuan pajak di banyak negara, penyerahan cryptocurrency di Indonesia sebaiknya dibebaskan atau dikecualikan dari pengenaan PPN.

.....This study aims to analyze the tax treatment of cryptocurrencies in several countries as a basis for recommendations for formulating tax treatment of cryptocurrencies in Indonesia. This research uses a case study approach with a qualitative methodology. The data analyzed in this study consisted of secondary data in the form of tax treatment documents in Singapore, the United States, and Australia as well as primary data in the form of interviews with sources from the DGT, tax consultants, and taxpayers. The results show that profits from cryptocurrency transactions are objects of income tax which are generally subject to normal income tax rates or subject to capital gains tax depending on the purpose of ownership. Supply of cryptocurrency in some countries is not subject to VAT (GST). This study recommends that the DGT make special rules that explain how the definition, recognition, and valuation of cryptocurrencies. Final income tax and normal income tax can be imposed on cryptocurrency transactions based on where the transaction is made. Evaluating tax treatment in many countries, cryptocurrency supplies in Indonesia should be exempted or exempt from VAT.