

## Taxation study at credit card industry

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### Abstrak

In globalization era and growth of business which progressively wide in this time, where commerce have been conducted not merely passing by domestic but also overseas (borderless), hence good support facility and medium is needed for the fluency of commerce. In the growth of business world, the banking industry is one of the supporters of efficacy of business conducted by all entrepreneurs.

In a vast growth of technology, society become critical and progressively tends to claim amenities from banking industry. Client thinks more of doing transaction expenditure not in cash but with non-cash, which is credit card.

Transaction with this credit card give value added amenity to the owner (card holder), because they needn't to carry cash anymore in quite a lot number, so that they will feel more practical and peaceful when can spend with credit card.

Intention of this research is to know and answer concerning how calculation of treatment of taxation of credit card industry especially of reward accepted by publisher of credit card, arising out problems of usage of credit card and also rewards accepted by publisher of credit card and also the bearing of with calculation of his Tax.

This research object is one of the bank or publisher of credit card, and some owners of existing credit card is region of Jakarta. Research method design covers data collecting technique and technique analyze data through interview with a few relevant parties, for example with owner of credit card, publisher of credit card in this case financial institution or banking, and also other parties for example from internal revenue which is very know categorically concerning how implementation or imposition of Tax of credit card product or service published by banking party or this financial institution.

This research result is governmental opportunity extend body taxpayer or corporate world leave open wide so that the needed is how to net and isn't it the potency creatively and success. With Tax incentive or restitution, consumer tend to use card and finally will push merchant, shop, and middle retail under to apply expense pass card. Hereinafter, all this transactions will be gathered in one data center which is very good for compiling monetary strategy, economics, system payment of national, domestic commerce, and acceptance of Tax.

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domestic commerce, and acceptance of Tax. This transaction will create cashless society in narrow tight meaning. For payment transaction of non-cash, smaller circulation of bank note and narrow circulation of bad coin.

Support require to and readiness of corporate world in concerned in transaction area payment of this electronics, start from bank, merchant, and service payment of electronics. The parties in concerned this do not be harmed or decrease fee.