

## Analisis Implementasi Kebijakan Pajak Penghasilan Atas Transaksi E-Commerce = Analysis Implementation of Tax Income Policy on E-Commerce Transaction

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### Abstrak

Penelitian ini bertujuan menganalisis implementasi kebijakan pajak penghasilan atas transaksi e-commerce dan menganalisis kendala yang terjadi saat implementasi. Pendekatan yang digunakan adalah kualitatif dengan teknik pengumpulan data studi literatur dan wawancara mendalam. Ditinjau dari konten dan konteks kebijakan, implementasi kebijakan PPh e-commerce belum berjalan dengan baik karena belum memberikan pemahaman pajak yang komprehensif pada pelaku e-commerce dan tujuan kebijakan yakni kesadaran dan kepatuhan pajak belum tercapai. Kendala yang dihadapi adalah ketidaksesuaian pihak yang memotong PPh pasal 21/23/26 dengan pihak yang seharusnya memotong, serta keterbatasan data pelaku dan data transaksi e-commerce.

.....The purpose of this research is to analyze the implementation of income tax policy on e-commerce transaction and the obstacles that occur during the implementation. The approach used is qualitative technique data was collected through literature and in-depth interviews. In terms of content and context of policy, the implementation of e-commerce income tax policy has not well implemented because it has not provided a comprehensive understanding of tax regulation on e-commerce actors, therefore, the objectives of the policy, which are awareness and compliance, have not yet to be achieved. Obstacles encountered are discrepancy between the party that cut income tax policy article 21/23/26 and the party that supposed to cut, as well as the limitation to performer data and e-commerce transaction data.