

ABSTRACT

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THE ENFORCEMENT OF INCOME TAX LAWS TOWARDS E-SPORT ATHLETES WHICH ARE SPONSORED BY ONLINE GAMBLING SITES

(xii + 144 Pages + 4 Images + 2 Tables + 8 Appendices)

Online games have evolved over time. This leads to the establishment of e-sport in which players or in this case athletes have to compete with one another in a multiplayer video game to win a prize, usually in the form of cash. An issue in Indonesia's e-sport industry came up when some professional e-sport teams were found competing in an e-sport event which was sponsored by an online gambling site called Imbajp. It was also revealed that some other online gambling sites had sponsored several streamers which are e-sport athletes as well to promote its site towards viewers and in exchange these streamers received a huge sum of money which was sent during their livestream in the guise of donation. Thus, the enforcement of income tax laws towards these e-sport athletes which are sponsored by online gambling sites will be discussed further in this research. For this matter, the method used in this research is normative-empirical legal research using a statutory approach with mainly secondary data which is then corroborated by primary data in the form of an interview. From the results of this research, it can be concluded that the Regulations of the Director General of Taxes Number PER-11/PJ/2015 should still be implemented towards e-sport athletes in the case above since those who participated in the e-sport event which was sponsored by Imbajp were only doing what they were told by the business entity that oversees them. This obligation is based upon both parties' working relationship which is defined by an employment contract. Aside from that, the Regulations of the Minister of Finance Number 141/PMK.03/2015 with regard to the Income Tax Law of 2008 should also be executed towards streamers for the reason that although promoting an online gambling site is considered to be an illegal act in accordance with the Electronic Information and Transaction Law of 2016, money is still money. This is so in agreement with the term pecunia non olet which means money does not stink. Therefore, the income tax towards this source of income has to be withheld by authorized parties in accordance with the law mentioned above.

Keywords: Law Enforcement, Income Tax, E-sport Athlete, Online Gambling Site

References: 111 (1995 – 2023)