

ABSTRACT

Mahesa Putra Ibrahim (000 000 15802)

JUSTICE ASPECT ON INCOME TAXATION IN E-COMMERCE TRANSACTIONS AT INDONESIA

(x + 73 pages)

Income Tax is a compulsory contribution to the state and is enforced by Indonesian Law in which it is aimed to help the welfare of the nation as well as the people. The government have established several rules and arrangements in accordance to Taxation Law in indonesia which are included in Undang-undang No.28 Tahun 2007 Tentang Ketentuan Umum dan Tata Cara Perpajakan dan Undang-undang No.36 Tahun 2008 Tentang Pajak Penghasilan. This research aim to discuss the justice aspect on Income Taxation in E-Commerce Transactions, the research would like to highlight the problem which arises from the advancement of the E-commerce industry in Indonesia which is the absence of Income Taxation Law that specifically regulate this industry. In addition to that, there are many that expresses dissatisfaction about the current situation in which taxpayers deemed that there is still a discrimination between conventional taxpayers and e-commerce seller. This research is arranged as a response to this particular problem. In Undang-Undang no.30 Tentang Pajak Penghasilan Pasal 4 Ayat 1, the criteria of an individual which is obligated by Law to pay Income Tax have been described implicitly and e-commerce seller is included in the criteria.

Key Words: Justice, Income Tax

References: 31