

## **ABSTRACT**

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### **JURIDICAL ANALYSIS OF THE USE OF ELECTRONIC STAMP DUTY ON ELECTRONIC TRANSACTIONS BASED ON LAW NUMBER 10 OF 2020 CONCERNING STATE DUTY**

This study discusses how the rule of law is related to the application of stamp duty on electronic documents, especially in electronic transactions. This research aims to analyze how stamp duty is applied according to Law Number 10 of 2020 concerning Stamp Duty, which was just implemented by the Indonesian government in 2021. Because there has been an increase in the use of electronic transactions and agreements along with contracts since the Covid-19 Pandemic in Indonesia. Law Number 10 of 2020 concerning Stamp Duty is the result of rapid observations from the Government of Indonesia for legal protection for Indonesian people. This research also looks at the correlation with the Electronic Information and Transaction Law related to Law Number 10 of 2020 concerning stamp duty.

The results of the study concluded that with the existence of Law Number 10 of 2020 concerning Stamp Due to, several new legal protections emerged. Apart from that, in conclusion, the use of electronic stamp duty based on Law Number 10 of 2020 concerning stamp duty can be used as a valid means of proof in the Indonesian Civil Court in accordance with applicable regulations.

**Keyword:** Electronic Stamp Duty, Electronic Documents, Civil Court