ANALYSIS TAX APPLICATION FOR E-COMMERCE TRANSACTION AT PT XL AXIATA

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ABSTRACT

This research was about how to apply tax for e-commerce transaction. Management of the tax on e-commerce sector is an opportunity to increase state revenues. Potential tax on e-commerce sector is increasing with the use of Internet in commercial transactions carried out by companies. In this study, the purpose of this study is to describe the application of e-commerce tax as an extension of efforts to increase state income tax. This study is a descriptive study how literature review. The validity of the data used to observed data were compared with data from interviews conducted with finance and tax staffs at PT XL Axiata which has ELEVENIA as its e-commerce. In an effort to facilitate the extension of the tax on e-commerce sector, the Directorate General of Taxation need to cooperate with the Ministry of Communications and Information Technology and the Center for Financial Transaction Reports and Analysis Center (INTRAC). The mechanism of taxation of e-commerce in Indonesia can be done with the Self Assessment System. The taxpayer is allowed to count, deposit and report tax-related e-commerce with its own consciousness.

Keywords : e-commerce, tax application, income state