



DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS
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ANALYSIS OF UNDERSTANDING TOWARD TAX ON E-COMMERCE TRANSACTIONS (CASE STUDY ON INSTAGRAM BASED ONLINE SHOP IN PADANG)


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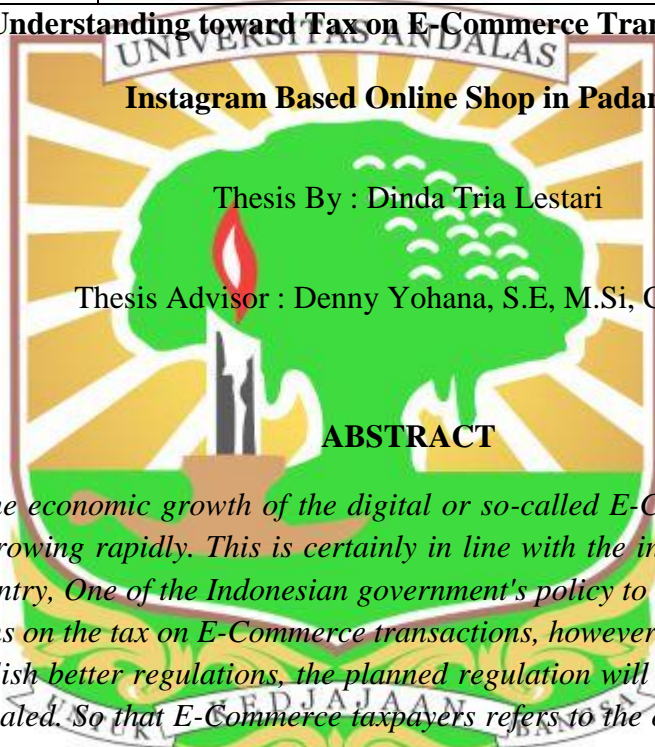
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Analysis of Understanding toward Tax on E-Commerce Transactions (Case Study on Instagram Based Online Shop in Padang)



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ABSTRACT

Recently, the economic growth of the digital or so-called E-Commerce in the world and Indonesia is growing rapidly. This is certainly in line with the increase in potential income tax for the country, One of the Indonesian government's policy to tax E-Commerce is to issue new regulations on the tax on E-Commerce transactions, however, for several reasons and in order to establish better regulations, the planned regulation will take effect on 1 April 2019 should be repealed. So that E-Commerce taxpayers refers to the old rules relating to the tax on the E-Commerce transaction. This study aims to determine how well the understanding of the E-Commerce entrepreneurs in Padang toward tax on e-commerce transactions. This type of research is empirical research with a survey approach where information is collected from several samples of a person by asking people who live in Padang. Data processing is done manually and is calculated using excel. The results show that E-Commerce entrepreneurs in Padang lack of understanding about tax especially tax on e-commerce transactions.

Keywords: *Tax on E-Commerce Transactions, E-Commerce Entrepreneur, Tax Regulations*

ABSTRAK

Beberapa tahun belakang, Pertumbuhan ekonomi digital atau yang biasa disebut E-Commerce di dunia dan Indonesia berkembang pesat. Hal ini tentu sejalan dengan meningkatnya potensi pajak penerimaan bagi negara, Salah satu bentuk kebijakan pemerintah Indonesia untuk memungut pajak E-Commerce adalah dengan mengeluarkan peraturan terbaru tentang pajak atas transaksi E-Commerce, namun, karena beberapa alasan dan demi menetapkan peraturan yang lebih baik, peraturan yang direncanakan akan diberlakukan pada tanggal 1 April 2019 tersebut harus dicabut. Sehingga para wajib pajak E-Commerce mengacu pada peraturan lama yang berkaitan dengan pajak atas transaksi E-Commerce tersebut. Penelitian ini bertujuan untuk mengetahui seberapa baik pemahaman para pengusaha E-Commerce di kota padang tentang Pajak atas transaksi e-commerce itu sendiri. Jenis penelitian adalah penelitian empiris dengan pendekatan survei di mana informasi dikumpulkan dari beberapa sampel melalui pertanyaan, dan orang yang berdomisili di Kota Padang . Pemrosesan data dilakukan secara manual dan dihitung menggunakan excel. Hasil penelitian menunjukkan bahwa para pengusaha E-Commerce di Kota Padang kurang memahami tentang perpajakan terkhusus pajak ata transaksi e-commerce.

Kata Kunci : Pajak atas Transaksi E-Commerce, Pengusaha E-Commerce, Peraturan Perpajakan.

