

## Tinjauan sistem self assessment dalam bisnis multi level marketing = The research of self assessment tax system in multilevel marketing business

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### Abstrak

[<b>ABSTRAK</b><br>

Dalam perkembangan perdagangan dunia, yang terarah pada perdagangan bebas, maka Indonesia sebagai negara berkembang terus berusaha mengimbangnya, dengan membuka peluang bisnis bagi masyarakat. Peluang ini ditanggapi secara positif, dibuktikan dengan munculnya berbagai sistem perdagangan dan salah satu yang sedang berkembang pesat adalah bisnis Multi-Level Marketing (MLM), dimana daya tarik dari sistem ini adalah penghasilan dari dua sumber, yakni: selisih harga produk yang dipasarkan dan rabat yang akan didapat dari perusahaan sesuai dengan tingkatan yang diperolehnya. Oleh karenanya potensi penghasilan dari bisnis ini sangatlah besar dan yang perlu kita ingat penghasilan adalah salah satu obyek pajak yang berpengaruh besar dalam pendapatan perpajakan. Permasalahan yang dibahas dalam penulisan ini adalah: (1) Penerapan Withholding Tax oleh perusahaan MLM, yang memiliki sistem berbeda (lebih rumit) dengan perusahaan bisnis lainnya (yang saat ini diterapkan); (2) Penerapan self assessment system dalam kaitannya dengan penghasilan distributor MLM yang didapat dari keuntungan perdagangan. Peraturan perpajakan mengenai bisnis MLM sudah ada, namun belum lengkap dan belum sesuai dengan UUD RI Tahun 1945. Dimana pengaturan yang dibuat hanya mengarah pada penghasilan rabat dari distributor perseorangan dan pengaturan tersebut dalam bentuk surat edaran yang bukan merupakan peraturan perundangundangan. Hal tersebut mengakibatkan hukum mengenai perpajakan tidak dapat dijalankan dan diterapkan kepada seluruh masyarakat dan hal ini tidak sesuai dengan teori keadilan sebagaimana diungkap oleh Aristoteles yang pada intinya dalam perlakuan yang sama untuk setiap orang di mata hukum. Sehingga dibutuhkan peraturan khusus yang mengatur mengenai pengenaan pajak penghasilan atas penghasilan yang diterima oleh distributor MLM, dari tarif sampai dengan prosedur pemungutan, serta diperlukan sosialisasi yang lebih tepat sasaran, sehingga seluruh kalangan masyarakat dapat memahami dan mengetahui tentang peraturan perundangundangan tersebut.

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<b>ABSTRACT</b><br>

In the development of world trade, which focused on free trade, then Indonesia as developing countries will remains to open up business opportunities for the community. This opportunity is responded positively, evidenced by the emergence of various trading systems which one growing rapidly is the business of Multi-Level

Marketing (MLM), where the appeal of this system is the income from two sources, namely: the difference in prices of products that are marketed and rebates that will be obtained from the company in accordance with the level obtained. Therefore, the potential income from this business is very large and we need to remember is one object of income tax profound effect on tax revenues. The problems raised in this research are: (1) Implementation of Withholding Tax by the MLM company, which has a different system (more complicated) with other business enterprises (which are currently applied); (2) The application of the self-assessment system in relation to income derived by MLM distributor of trading profits. Tax regulations regarding MLM business is already there, but not complete and not in accordance with the Constitution of Republic of Indonesia Year 1945. Where regulations are made only lead to the rebate income from individual distributor and those regulations which was made in circular letter is not the legislation. This resulted in laws regarding taxation can not be executed and applied to the entire community and this is not in accordance with the theory of justice as revealed by Aristotle that essentially in equal treatment for everyone in the presence of the law. So it takes a special regulation governing the imposition of income tax on income earned by MLM distributors, from tariffs to collection procedures, and its required more targeted socialization, so that the entire community can understand to the legislation., In the development of world trade, which focused on free trade, then Indonesia as

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