

# Analisis rencana aksi 1 base erosion profit shifting atas electronic commerce dan penerapannya di Indonesia : suatu kajian atas regulasi Indonesia dan India = Analysis action plan 1 base erosion profit shifting on electronic commerce and implementation in Indonesia : a study of Indonesian and Indian regulations

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## Abstrak

Selama dua dekade terakhir, internet telah menjadi media dalam melakukan kegiatan transaksi ekonomi atau disebut e-commerce. Pelaku ecommerce terdiri dari dalam negeri dan asing. Pelaku e-commerce asing juga tidak terlepas dari kewajiban perpajakan di Indonesia. Keberadaan Permanent Establishment di negara sumber menjadi hal yang sangat penting dalam pemajakan penghasilan para pelaku usaha e-commerce asing. Terdapat kesulitan didalam penentuan Permanent Establishment di era digital ekonomi. Rencana Aksi 1 BEPS masih mengakui Physical Presence sebagai dasar Permanent Establishment. India telah menerapkan Equalisation Levy sebagai wujud rekomendasi Rencana Aksi 1 BEPS. Indonesia dengan melakukan pengujian dapat mengadopsi salah satu opsi model pemajakan e-commerce.

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Over the last two decades, the internet has become a medium in conducting economic transaction activities or called e-commerce. The perpetrator of ecommerce consists of domestic and foreign. Foreign e-commerce actors are also not free from taxation obligations in Indonesia. The existence of Permanent Establishment in the source country has become very important in taxing the income of foreign e-commerce business actors. There are difficulties in determining Permanent Establishment in the digital economy era. Action Plan 1 BEPS still recognizes Physical Presence as the basis of Permanent Establishment. India has applied Equalisation Levy as a form of recommendation of Action Plan 1 BEPS. Indonesia by conducting the test can adopt one of the options of the ecommerce tax model.