

Analisis Rancangan Penerapan Bentuk Usaha Tetap (BUT) Terhadap Perusahaan Over The Top (OTT) Non Residen di Indonesia = Analysis of the Permanent Establishment Draft Bill Towards the Non Resident Over The Top (OTT) Company in Indonesia

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Abstrak

Ekonomi digital yang telah berkembang di Indonesia sejak 1 dekade terakhir telah membuka kesempatan bagi perusahaan Over The Top (OTT) non residen di Indonesia untuk mengembangkan pasarnya. Perkembangan perusahaan OTT non residen yang masif ini juga berpengaruh pada semakin tingginya pendapatan yang diperoleh bagi perusahaan tersebut. Namun, atas aktivitas tersebut tidak dapat dipajaki oleh pemerintah Indonesia karena belum adanya produk hukum yang mengatur atas aktivitas ekonomi digital tersebut yang mengakibatkan tidak timbulnya Bentuk Usaha Tetap (BUT). Skripsi ini merupakan deskripsi atas kasus perusahaan OTT non residen yang terjadi di Indonesia. Penelitian ini adalah penelitian kualitatif dengan jenis penelitian deskriptif. Data kualitatif diperoleh melalui studi literatur dan wawancara mendalam. Hasil penelitian ini adalah kriteria significant digital presence bagi perusahaan OTT non residen sebagai acuan bagi pemerintah Indonesia untuk memperluas konsep BUT dan proses rancangan regulasi atas perusahaan OTT non residen di Indonesia.

.....The digital economy that has grown in Indonesia since the last one decade has opened the opportunity for non-resident Over The Top (OTT) company in Indonesia to develop its market. The massive development also increased the income of the non-resident OTT company. However, such activities are unable to be taxed by the Indonesian government because of the absence of legal products which ruled the digital economy activities that resulted to the absence of a Permanent Establishment (PE) status. This thesis is a description of the case of non-resident OTT companies that occurred in Indonesia. This research is a qualitative research with descriptive research type. Qualitative data were obtained through literature studies and in-depth interviews. The results of this study are the digital presence criteria for non-resident OTT companies as a reference for the Indonesian government to expand the concept of PE and the draft regulatory process for non-resident OTT companies in Indonesia.