

# Analisis Pengawasan Pajak Atas Transaksi E-Commerce Online Retail: Studi Komparasi Indonesia dan Filipina = Analysis of Tax Monitoring on E-Commerce Transaction Online Retail: Comparison Study Between Indonesia and Philippines

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## Abstrak

Pengawasan merupakan salah satu fungsi manajemen yang dilakukan untuk mengetahui mengukur kesesuaian antara rencana dan pelaksanaan untuk mencapai tujuan yang telah ditetapkan. Skripsi ini meneliti tentang pengawasan pajak atas transaksi e-commerce online retail di Indonesia dan Filipina dan hambatan yang ditemui oleh otoritas perpajakan Indonesia dalam melakukan pengawasan pajak atas transaksi e-commerce online retail di Indonesia. Penelitian ini bersifat kualitatif deskriptif melalui studi literatur dan wawancara mendalam. Hasil penelitian menunjukkan bahwa pengawasan pajak atas transaksi e-commerce online retail di Indonesia dan Filipina dilakukan dengan membuat kebijakan terkait perpajakan atas transaksi e-commerce. Pengawasan juga dilakukan dalam bentuk kerjasama dengan pihak lain. Pengawasan pajak atas transaksi e-commerce online retail di Indonesia menemui hambatan terkait metode pengawasan yang baku, aturan kerahasiaan dan penandaan khusus bagi transaksi e-commerce online retail.

.....Monitoring is one of management functions performed to determine the measure of conformity between the plan and execution to reach the destinations have been set. This thesis examines the monitoring of a tax on e-commerce transactions online retail in Indonesia and the Philippines and the obstacles encountered by the Indonesian tax authorities in monitoring the tax on e-commerce transactions online retail in Indonesia. This is a qualitative descriptive study through literature studies and in-depth interviews. The results showed that the monitoring tax on e-commerce transactions online retail in Indonesia and the Philippines performed by making policies related to taxation of e-commerce transactions. Monitoring is also performed in collaboration with other parties. Monitoring of tax on e-commerce transactions online retail in Indonesia related obstacles raw supervision method, the rules of confidentiality and special marking for e-commerce transactions online retail.