

Potensi Pengenaan Pajak Pertambahan Nilai Atas Perdagangan Aset Kripto Di Indonesia Berdasarkan Undang-Undang Nomor 42 Tahun 2009 = Potential of Value Added Tax On Crypto Assets Trading in Indonesia Based on Law Number 42 Year 2009

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Abstrak

Perkembangan teknologi ekonomi digital salah satunya telah dirasakan di Indonesia sejak munculnya mata uang kripto di dalam masyarakat. Sejalan dengan perkembangannya, mata uang kripto di Indonesia kemudian lebih dikenal sebagai suatu aset, atau aset kripto (crypto asset). Legalitas aset kripto sebagai suatu barang komoditi di Indonesia muncul sejak terbitnya Peraturan Menteri Perdagangan Nomor 99 Tahun 2018. Walaupun telah terbitnya suatu legalitas, perkembangan mata uang kripto atau aset kripto di Indonesia dirasa cukup lambat. Hal ini dapat dirasa dari lambatnya pembentukan dan/atau penerapan hukum mengenai aset kripto di Indonesia. Salah satunya penerapan manfaat ekonomi berupa perpajakan di dalam perdagangan aset kripto. Bawa hingga saat ini, belum diterapkannya pengenaan pajak atas perdagangan aset kripto oleh Pemerintah. Namun, disisi lain juga ditemukan Pedagang Fisik Aset Kripto yang telah mengenakan Pajak Pertambahan Nilai atas perdagangan aset kripto. Penelitian ini bertujuan untuk menganalisis potensi pengenaan pajak atas perdagangan aset kripto, khususnya berupa Pajak Pertambahan Nilai. Penelitian ini juga bertujuan untuk menganalisis bagaimana seharusnya penerapan pengenaan Pajak Pertambahan Nilai atas perdagangan aset kripto dilihat dari asas perpajakan. Penelitian ini menggunakan metode penelitian normatif, dengan pendekatan kualitatif. Penelitian ini menggunakan alat berupa studi dokumen peraturan perundang-undangan, serta penelusuran literatur.

.....One of the developments of digital economic technology has been felt in Indonesia since the emergence of crypto currencies in society. In line with its development, crypto currency in Indonesia is then better known as an asset, or crypto asset (crypto asset). The legality of crypto assets as a commodity in Indonesia has emerged since the issuance of the Minister of Trade Regulation Number 99 of 2018. Even though a legality has been issued, the development of crypto currency or crypto assets in Indonesia is considered quite slow. This can be seen from the slow formation and/or application of laws regarding crypto assets in Indonesia. One of them is the application of economic benefits in the form of taxation in crypto asset trading. That until now, the Government has not implemented the imposition of taxes on crypto asset trading. However, on the other hand, it was also found that Physical Crypto Asset Traders had imposed a Value Added Tax on crypto asset trading. This study aims to analyze the potential tax imposition on trading crypto assets, especially in the form of Value Added Tax. This study also aims to analyze how the application of the imposition of Value Added Tax on crypto asset trading should be viewed from the taxation principle. This study uses a normative research method, with a qualitative approach. This research uses tools in the form of document studies of laws and regulations, as well as literature searches.