

ABSTRACT

Ayu Lestari, Discourse Base of Taxation for Businesses Online. Under the guidance Nurul Herawati,SE.,Msi.,Ak and Rahmat Zuhdi.,SE.,MSA.,Ak.,QIA

This research is conducted with the aim of assessing how the form of discourse consequences of taxation are applied that is the base of the tax for businesses online shop , considering the number of circulating discourse concerning tax for online businesses since 2010 until 2013. The study was conducted with qualitative methods approach the critical paradigm and the technique of analysis data is using text analysis and literature.

From the research, it is found that the form of discourse of taxation for businesses online, still there is no law that can explain about how their tax treatment if online businesses are entirely private person or entity. Whereas if a business online are BUT , based on Law no. 36 of 2008 section 17 subsection (2a) tariffs as high as 25 %. The mechanism regarding how the online business will be taxed refers to the principle adaptation and the e-trading tax system in other countries such as Hong Kong, because Hong Kong itself is already implementing taxation for businesses online since 2000 which became a reference for the state U.S. and U.K for the later.

Key Word : Tax, online shop, discourse, e-trading, and Hong Kong.

ABSTRAK

Ayu Lestari, Diskursus Dasar Pengenaan Pajak Pelaku Usaha Online. Dibawah bimbingan Nurul Herawati,SE.,MSI.,AK and Rahmat Zuhdi.,SE.,MSA.,AK.,QIA

Penelitian ini dilakukan dengan tujuan mengkaji bagaimanakah bentuk wacana konsekuensi perpajakan yang diterapkan yaitu dasar pengenaan pajak bagi pelaku usaha *online shop*, mengingat banyaknya wacana yang beredar mengenai pengenaan pajak bagi usaha online sejak tahun 2010 hingga tahun 2013. Penelitian dilakukan dengan metode kualitatif pendekatan paradigma kritis dan Teknik analisis data menggunakan analisis teks dan studi pustaka.

Dari hasil penelitian yang dilakukan diketahui bahwa bentuk wacana atas pengenaan pajak bagi pelaku usaha *online* masih belum ada UU yang bisa menjelaskan mengenai bagaimanakah perlakuan perpajakannya jika usaha *online* berupa milik orang pribadi atau badan. Sedangkan jika usaha online berupa BUT, berdasarkan UU No. 36 tahun 2008 pasal 17 ayat (2a) dikenakan tarif sebesar 25%. Mekanisme mengenai bagaimanakah usaha *online* tersebut akan dikenakan pajak mengacu pada adaptasi prinsip dan sistem pajak *e-trading* di luar negeri seperti di negara Hong Kong, karena di Hong Kong sendiri sudah menerapkan pengenaan pajak bagi pelaku usaha online sejak tahun 2000 yang kemudian menjadi acuan bagi negara US dan UK.

Kata Kunci : Pajak, *online shop*, *discourse*, *e-trading*, dan Hong Kong.