

ABSTRAK

PEMUNGUTAN PAJAK PENGHASILAN TERHADAP INVESTASI *CRYPTOCURRENCY* DI INDONESIA DITINJAU DARI ASAS KEMUDAHAN ADMINISTRASI

Oleh: Dita Karisma Prasetyo*

Tujuan dari penelitian ini untuk mengetahui pelaksanaan Pemungutan Pajak Penghasilan (PPh) dari kegiatan investasi *Cryptocurrency* dan menganalisis kesesuaian pemungutan PPh terhadap investasi *Cryptocurrency* di Indonesia ditinjau dari asas kemudahan administrasi.

Jenis penelitian ini merupakan normatif-empiris. Sifat penelitian ini adalah deskriptif, yaitu menjelaskan segala sesuatu berkaitan dengan hasil penelitian. Jenis data yang digunakan adalah primer dan sekunder. Data yang diperoleh dianalisis menggunakan metode kualitatif.

Berdasarkan hasil penelitian dan pembahasan maka diperoleh dua kesimpulan. *Pertama*, pengaturan pemungutan PPh terhadap investasi *Cryptocurrency* mengacu dan mengikuti peraturan perundang-undangan terkait pemungutan PPh atas penghasilan yang bersumber dari menjalankan usaha. Penghitungan besarnya PPh terutang menggunakan Norma Penghitungan Penghasilan Neto dikurangi keringanan pajak berupa iuran wajib keagamaan dan PTKP. Kemudian, dikalikan tarif Pasal 17 UU PPh. Pada realisasinya, pemungutan PPh terhadap investasi *Cryptocurrency* dilakukan dengan cara membayar atau menyetor sendiri. *Kedua*, pemungutan PPh terhadap investasi *Cryptocurrency* belum sepenuhnya sesuai dengan asas kemudahan administrasi. Ketidaksesuaian tersebut terdapat dalam asas *certainty* mengenai indikator kepastian tarif. Sedangkan, asas *efficiency* tidak terpenuhi mengenai indikator *administrative* dan *compliance cost*. Sementara itu, asas *simplicity* tidak terpenuhi mengenai indikator mudah dilaksanakan, tidak berbelit-belit, dan adanya aturan Penghitungan Penghasilan yang siap dikenakan pajak berdasarkan asumsi (*presumptive tax*).

Kata kunci: Pajak Penghasilan, Investasi *Cryptocurrency*, Asas Kemudahan Administrasi

* Mahasiswa Departemen Hukum Pajak program Strata Satu (S-1) Fakultas Hukum Universitas Gadjah Mada, Yogyakarta.

ABSTRACT

***THE COLLECTION OF INCOME TAX TOWARDS CRYPTOCURRENCY
INVESTEMENTS ACCORDING TO EASE OF ADMINISTRATION
PRINCIPLE IN INDONESIA***

By: Dita Karisma Prasetyo*

The purpose of this study is to find out the implementation of Income Tax Collection (PPh) from Cryptocurrency investment activities and analyze the appropriateness of income tax collection on Cryptocurrency investments according to the Ease of Administration principle in Indonesia.

This study uses a normative-empirical legal research method. The nature of the research that is used is descriptive, by explaining everything related to the results of the study. The type of data that is used is primary and secondary data. Data obtained from the results of the study were then analyzed using a qualitative method.

Based on the research result and analysis of this legal research, two conclusions were obtained. Firstly, the regulation on the collection of income tax on Cryptocurrency investments in Indonesia still refers to the laws and regulations for collecting income tax on income that originating from business. Calculation of the amount of income tax payable uses the Calculation of Net Income Norm minus tax relief then multiplied by the rate of Article 17 of the Income Tax Law. In its realization, the collection of income tax on Cryptocurrency investments is done by paying or depositing it personally. Secondly, the collection of income tax on Cryptocurrency investment has not yet fully in accordance with the ease of administration principle. These nonconformities are found in the principles of certainty, efficiency, and simplicity. In terms of certainty principles, it does not meet the certainty indicator regarding rate. Whereas, in terms of efficiency principle, it does not meet the indicators regarding administrative cost and compliance cost. Meanwhile, in terms of the simplicity principle, it does not meet the indicators regarding easy to implement, not complicated, and the existence of rules for calculating the income that is ready to be taxed based on presumptive tax.

Keywords: Income Tax, Cryptocurrency Investments, Ease of Administration

* Student at the Undergraduate Program, Faculty of Law, Universitas Gadjah Mada.