

**ANALISIS KEBIJAKAN PENERAPAN PAJAK PERTAMBAHAN NILAI
TERHADAP PEMANFAATAN PRODUK DIGITAL LUAR NEGERI
DALAM PERDAGANGAN MELALUI SISTEM ELEKTRONIK
DAN UPAYA TERCIPTANYA KESETARAAN PERLAKUAN
PERPAJAKAN DI INDONESIA**

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ABSTRAK

Dalam era digital saat ini telah berkembang dengan pesat Perdagangan Melalui Sistem Elektronik (PMSE), yang memungkinkan setiap pihak dapat melakukan aktivitas dan transaksi perdagangannya melalui sistem komunikasi elektronik. Pada tahun 2020 seluruh dunia dilanda pandemi Covid-19 yang berdampak dalam penurunan penerimaan negara, namun disisi lain digitalisasi ekonomi global mengalami peningkatan signifikan pula, sehingga perlu untuk dilakukan pembentukan kebijakan dan strategi perpajakan jangka menengah ditujukan untuk mendorong percepatan pemulihan ekonomi dan pendapatan negara. Untuk meningkatkan pendapatan negara, khususnya penerimaan perpajakan, pemerintah melakukan perluasan basis pemajakan. Hal tersebut ditandai dengan terbitnya kebijakan pajak terhadap Perdagangan Melalui Sistem Elektronik (PMSE) yang menjadikannya sejarah baru bagi dunia perpajakan di Indonesia khususnya dalam mendukung reformasi perpajakan dalam era digital saat ini.

Klausul mengenai perlakuan perpajakan bagi perdagangan melalui sistem elektronik (PMSE) yang semula masuk dalam Rancangan Undang-Undang (RUU) Omnibus Law Perpajakan, namun karena situasi yang berubah akibat pandemi Covid-19 sehingga Presiden dan DPR mengesahkannya dalam Undang-Undang Nomor 2 Tahun 2020 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi Coronavirus Disease 2019 (Covid-19) dan/atau Dalam Rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan menjadi Undang-Undang. Dalam situasi saat ini, pemerintah dituntut untuk segera dapat melakukan penanggulangan ekonomi akibat pandemi Coronavirus disease 2019 (Covid-19). Masa *work from home* berdampak pada pengguna media *online* yang meningkat dan penyedia layanan transaksi elektronik hingga *streaming* terus berlomba menggaet peminat di pasar digital. Namun masih menyimpan pertanyaan mengenai adanya ketidakpastian hukum serta dampak implementasi dari kebijakan pemajakan dalam Perdagangan Melalui Sistem Elektronik (PMSE).

Kata Kunci: Perdagangan Melalui Sistem Elektronik (PMSE), Pajak Digital, Covid-19

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ANALYSIS OF VALUE-ADDED TAX APPLICATION POLICY ON THE USE OF FOREIGN DIGITAL PRODUCTS IN E-COMMERCE TRADE IN CREATING LEVEL PLAYING FIELD OF TAX TREATMENT IN INDONESIA

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ABSTRACT

In the current digital era, E-commerce has developed rapidly, which allows each party to carry out their trade activities and transactions through the Electronic Communication system. In 2020 the whole world was hit by the Covid-19 pandemic which had an impact on decreasing state revenues, but it turns out that the digitalization of the global economy has also increased significantly, so it is necessary to formulate medium-term tax policies and strategies aimed at accelerating economic recovery and state revenues. To increase state revenue, particularly tax revenue, the government has expanded the base of taxation. This is marked by the issuance of the digital tax service policy which makes it a new history for the world of taxation in Indonesia, especially in supporting tax reform in the digital era.

The clause regarding digital tax service was originally included in the Draft Omnibus Law, but due to the changing situation due to the Covid-19 pandemic so that the President and DPR ratified it in Law Number 2 of 2020 concerning Stipulation of Government Regulations instead of Law Number 1 of 2020 concerning State Financial Policy and Financial System Stability for Handling the 2019 Coronavirus Disease (Covid-19) Pandemic and in the Context of Facing Threats that Endanger the National Economy and/or Financial System Stability into Law. In the current situation, the government is demanded to immediately be able to take economic measures due to the pandemic coronavirus disease 2019 (Covid-19). The period of working from home has an impact on increasing online media users and providers of electronic transaction services to streaming that continue to compete to attract enthusiasts in the digital market. However, there are still questions regarding the existence of legal uncertainty and the impact of the implementation of the digital tax service policy.

Keywords: Digital Tax Service, E-commerce, Covid 19

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