

E-COMMERCE IN CIVIL LAW: TAX IMPLICATIONS IN INDONESIA

Undergraduate Thesis



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DECLARATION PAGE

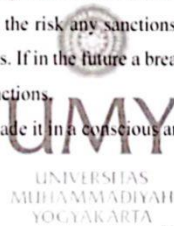
DECLARATION PAGE

I am the undersigned :

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I hereby declare that the content of this Undergraduate Thesis, is truly the work of my own and i did not do a plagiarism or quotation in ways that are inconsistent with the prevailing ethics in the scientific community. By having this statement, i am ready to bear the risk any sanctions imposed to me in accordance with the applicable regulations. If in the future a breach of scientific ethics is found, o am willing to accept the sanctions.

On this statement, I made it in a conscious and without coercion from any



Yogyakarta, October 7th, 2024

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Lastika Dewi Anggoro Ratih
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MOTTO PAGE

Indeed, Allah knows all the contents of the heart

(Qs. Al-Imran: 119)



DEDICATION PAGE

Alhamdulillahirabbal'alamin

By expressing my deepest gratitude to Allah SWT, thank you for all the blessing in the form of ease and smoothness in completing the writing of this thesis, I dedicate it to those whom I love very much:

1. Allah SWT
2. Prophet Muhammad SAW
3. My Beloved Parents, Mr. Arip Widodo and Mrs. Emi Suparmi
4. My Beloved Sister, Regita Restu Dewanti
5. My beloved Brother, Rangga Adhitya Pangestu



FOREWORD

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The author is very aware that this thesis still has many shortcomings, therefore the author really hopes for input and suggestions for the perfection of this thesis. On this occasion the author would like to express his infinite gratitude to those who have helped and guided him in completing this thesis. Thanks are given to:

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Finally, I hope Allah SWT blesses this author's writing and I hope this article can be a useful reference for students of the Faculty of Law, especially Law, Universitas Muhammadiyah Yogyakarta, thank you.

Wassalamu'alaikum Wr. Wb.

Yogyakarta, 7th October, 2024



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LIST OF ABBREVIATION

CDRB	: (<i>Badan Penyelesaian Sengketa Konsumen</i>)/Consumer Dispute Resolution Board
EIT Law	: (<i>Undang-Undang Informasi Elektronik dan Transaksi</i>)/Electronic Information and Transactions Law
PDP Law	: (<i>Undang-Undang Perlindungan Data Pribadi</i>)/Personal Data Protection Law
PMK	: (<i>Peraturan Menteri Keuangan</i>)/Minister of Finance Regulation
PPh	: (<i>Pajak Penghasilan</i>)/Income Tax Law
PPN	: (<i>Pajak Pertambahan Nilai</i>)/Value Added Tax Law
PPnBM	: (<i>Pajak Penjualan Barang Mewah</i>)/Luxury Goods Sales Tax
VAT	: (<i>Pajak Nilai Tambah</i>)/Value Added Tax
WTO	: (<i>Organisasi Perdagangan Dunia</i>)/World Trade Organization

