THE URGENCY OF TAXATION ON ONLINE BUSINESS IN INSTAGRAM PLATFORM

UNDERGRADUATE THESIS



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2020

DECLARATION PAGE

I am the undersigned :

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Tittle of Thesis : THE URGENCY OF TAXATION

ON ONLINE BUSINESS IN INSTAGRAM PLATFORM

I hereby declare that the undergraduate thesis under the title "THE URGENCY OF TAXATION ON ONLINE BUSINESS IN INSTAGRAM PLATFORM", its contents is truly the work of my own and I did not do plagiarism or quotation in ways that are inconsistent with the prevailing ethic in the scientific community. On this statement, I am ready to bear the risk/ any sanctions imposed to me in accordance with applicable regulations, if in the future found a breach of scientific ethics.

Unggul & Islami

Yogyakarta, March 4th, 2020

DZACAHFS31494394

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MOTTO PAGE

"And a person can have nothing but what he strives for"

(Q.S. An-Najm: 53:39)



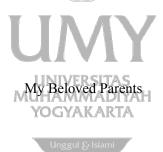
DEDICATION PAGE

Alhamdulillahirabbil'alamin,

With praise to Allah SWT, the Most Merciful and the Most Gracious, who has given me His blessing and opportunity to accomplish my undergraduate thesis. I dedicate this undergraduate thesis to:

My Lord, Allah SWT

Prophet Muhammad SAW



FOREWORD

Assalamu'alaikum Wr. Wb.

Alhamdulillahirabbil'alamiin, I thank Allah SWT who has given me His mercy guidance to finish my undergraduate thesis. I realized that the success in carrying out this undergraduate thesis to pursue a Bachelor of Law can be done because of the support and assistance of my family. Therefore, I would like to express the deepest gratitude to my parents, namely Edi Setiyono and Trisatun, my brother Diki Bagastama, and my sister Anisa Putri.

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Yogyakarta, March 4th, 2020

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Government Regulation No. 1 of 2020 concerning State Financial Policies and Financial System Stability for Handling Corona Virus Disease (COVID-19) and / or in the context of Dealing with Threats that Harm the National Economy and / or Financial System Stability

LIST OF ABBREVIATIONS

APBN : Anggaran Pendapatann dan Belanja Negara (State Budget)

BUT : Bentuk Usaha Tetap (Permanent Business Entity)

DPR : Dewan Perwakilan Rakyat (The House of Representative)

KPP : Kantor Pelayanan Pajak (Tax Services Office)

KTP : Kartu Identitas Penduduk (Identity Card)

NPWP : Nomor Pokok Wajib Pajak (Tax Identification Number)

PERPPU: Peraturan Pemerintah Pengganti Undang-Undang (Government

UNIVERSITAS

Regulation in Lieu of Law)

PKP : Penghasilan Kena Pajak (Taxable Income)

PMK : Peraturan Menteri Keuangan (The Minister of Finance

Regulation)

PPh : Pajak Penghasilan (Income Tax)

PPN : Pajak Pertambahan Nilai (Value Added Tax)

PTKP : Penghasilan Tidak Kena Pajak (Non-Taxable Income)

VAT : Value Added Tax