

TAX IMPOSITION ON THE OWNERSHIP OF BITCOIN IN INDONESIA

UNDERGRADUATE THESIS



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DECLARATION PAGE

I am the undersigned,

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BITCOIN IN INDONESIA**

I hereby declare that the 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. On this statement, I am ready to bear the risk/any sanctions imposed to me in accordance with the applicable regulations. If a breach of scientific ethics is found in the future, I am willing to accept the sanctions.

Yogyakarta, August 30th, 2019.



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MOTTO PAGE

“No two things have been combined better than knowledge and patience”

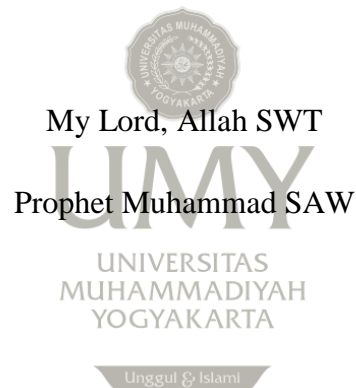
(Prophet Muhammad SAW)



DEDICATION PAGE

Alhamdulillahirabbal'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 dedicated this undergraduate thesis to:



My Beloved Parents

Usdiyono, S.Pd

Suwiyarni

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LIST OF ABBREVIATION

ACCC	: Australian Competition and Consumer Commission
AML/CTF	: Anti-Money Laundering and Counter-Terrorism Financing
ASIC	: Australian Securities and Investment Commission
ASIC	: Application Specific Integrated Circuit
ATO	: Australian Tax Office
BAPPEBTI	: <i>Badan Pengawas Perdagangan Berjangka Komoditi</i> (Commodity Futures Exchange Trading Supervisory Agency)
BI	: <i>Bank Indonesia</i> (The Central Bank of Republic Indonesia)
BKP	: <i>Barang Kena Pajak</i> (Taxable Goods)
CEO	: Chief Executive Officer
FBI	: Federal Bureau of Investigation
FINCEN	: Financial Crimes Enforcement Network
GST	: Goods and Service Tax
IRS	: Internal Revenue Services
JKP	: <i>Jasa Kena Pajak</i> (Taxable Service)
LPS	: <i>Lembaga Penjamin Simpanan</i> (Deposit Insurance Corporation)
MPO	: <i>Memungut Pajak Orang</i> (Calculating Personal Taxes)
MPS	: <i>Memungut Pajak Sendiri</i> (Calculating Own Taxes)
P2P	: Peer to Peer
PPh	: <i>Pajak Penghasilan</i> (Income Tax)
RBA	: Reserve Bank of Australia
SEC	: Securities Exchange Commission

SPT : *Surat Pemberitahuan Tahunan* (Annual Tax Return)
USA : United States of America
VAT : Value-Added Tax

