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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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.

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MOTTO PAGE

"No two things have been combined better than knowledge and patience"

(Prophet Muhammad SAW)

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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:

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My Lord, Allah SWT

Prophet Muhammad SAW

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	: *Badan Pengawas Perdagangan Berjangka Komoditi* (Commodity Futures Exchange Trading Supervisory Agency)
BI	: *Bank Indonesia* (The Central Bank of Republic Indonesia)
BKP	: *Barang Kena Pajak* (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	: *Jasa Kena Pajak* (Taxable Service)
LPS	: *Lembaga Penjamin Simpanan* (Deposit Insurance Corporation)
MPO	: *Memungut Pajak Orang* (Calculating Personal Taxes)
MPS	: *Memungut Pajak Sendiri* (Calculating Own Taxes)
P2P	: Peer to Peer
PPh	: *Pajak Penghasilan* (Income Tax)
RBA	: Reserve Bank of Australia
SEC	: Securities Exchange Commission

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SPT : *Surat Pemberitahuan Tahunan* (Annual Tax Return)

USA : United States of America

VAT : Value-Added Tax

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