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.

Yogyakarta, August 30th, 2019.

[Signature]

Bagas Saputra Wiyandaka
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“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 Lord, Allah SWT

Prophet Muhammad SAW

My Beloved Parents

Usdiyono, S.Pd

Suwiyarni
TABLE OF CONTENTS

TITLE PAGE ........................................................................................................... i
APPROVAL PAGE .................................................................................................. ii
ENDORSEMENT PAGE ........................................................................................ iii
DECLARATION PAGE ........................................................................................... iv
MOTTO ................................................................................................................... v
DEDICATION PAGE ............................................................................................... vi
FOREWORD .......................................................................................................... vii
TABLE OF CONTENTS ......................................................................................... ix
LIST OF ABBREVIATION .................................................................................... xi
ABSTRACT ............................................................................................................. xii

CHAPTER ONE: INTRODUCTION
 A. Background ...................................................................................................... 1
 B. Statement of Problems .................................................................................... 5
 C. Objectives of Research .................................................................................... 5
 D. Benefit from Research .................................................................................... 5

CHAPTER TWO: LITERATURE REVIEW
 A. Bitcoin .............................................................................................................. 7
 B. Tax .................................................................................................................... 10
 C. Income Tax ..................................................................................................... 14
 D. Value Added Tax ............................................................................................ 16

CHAPTER THREE: RESEARCH METHOD
 A. Type of Research ............................................................................................. 17
 B. Type of Data .................................................................................................... 17
 C. Method of Collecting Data .............................................................................. 18
 D. Data Analysis .................................................................................................. 19

CHAPTER FOUR: FINDING AND ANALYSIS
 A. The Urgency of the Regulation on Bitcoin Taxation in Indonesia .............. 20
  1. Utilization of bitcoin as the Payment method in Online Black Market .. 21
  2. Dangers of Inadequate Data Security .............................................................. 24
  3. Bitcoin as a Tool for Tax Evasion .................................................................. 26
 B. Possibility of the Regulation on Bitcoin Taxation in Indonesia .............. 27
  1. Legality Bitcoin in Indonesia ........................................................................... 28
  2. Possibility of Bitcoin Taxation from the Perspective of Income Tax
     Law ...................................................................................................................... 33
  3. Possibility of Bitcoin Taxation from the Perspective of Value Added Tax.................................................................................................................. 41
 C. Future Regulation on Bitcoin Taxation in Indonesia .................................. 45
  1. Regulation of Bitcoin Taxation in the United State of
America (USA) .................................................................46
2. Regulation of Bitcoin Taxation in Australia.........................55
3. Future of bitcoin taxation in Indonesia..................................63

CHAPTER FIVE: CONCLUSION AND SUGGESTION
A. Conclusion ........................................................................67
B. Suggestion ........................................................................68

BIBLIOGRAPHY ....................................................................70
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
SPT : Surat Pemberitahuan Tahunan (Annual Tax Return)
USA : United States of America
VAT : Value-Added Tax