

CHAPTER THREE

RESEARCH METHOD

A. Type of Research

The type of this research is a normative legal research³⁹ primarily related to the issue of tax imposition on the ownership of bitcoin in Indonesia. Normative legal research is often called as legal studies in the books. The research uses statute approach and case approach. The statute approach is conducted by highlighting some regulations that relate to the issues while the case approach is conducted by reviewing the case that relate to the issues.⁴⁰

The author collected the data from the library, focusing on reading and analysis of the primary and secondary materials (such as legal dictionaries, textbooks, journal articles, case digests, and legal encyclopedias).⁴¹

B. Type of Data

This research used secondary data and consist of Primary Legal materials, secondary legal materials, and tertiary legal materials.

1. Primary Legal Materials, as follows:

³⁹ Soerjono Soekanto & Sri Mamudji, 2007, *Penelitian Hukum Normatif, Suatu Tinjauan Singkat*, Jakarta, Rajawali, p.12.

⁴⁰ Peter Mahmud Marzuki, 2011, *Penelitian Hukum*, Jakarta, Kencana Prenada Media Group, p. 24.

⁴¹ Mike McConville & Wing Hong Chui, 2012, *Research Methods for Law*, Edinburgh, Edinburgh University Press, p. 47.

- a. The Law No 28 of 2007 on General Provisions and Tax Procedures
 - b. The Law No 36 of 2008 on Income Tax
 - c. The Law No 42 of 2009 on Value Added Tax on Goods and Services and Sales Tax on Luxury Goods
2. Secondary Legal Materials consist of several documents related to the primary legal materials, such as:
- a. Books and Scientific Journals;
 - b. Other legal documents and non-legal documents related to the issue;
 - c. Trusted sites internets;
 - d. Tertiary legal material: legal or non-legal material to support the primary and secondary material.
3. Tertiary legal material: legal or non-legal materials to support the primary and secondary materials⁴², such as dictionary and encyclopedia.

C. Method of Collecting Data

Method of collecting data in this research will be through library research by literature learning. This method will collect data by reading and trying to conclude from related documents such as a convention, books, scientific journals, and others which are related to the main problem as the object of this research.

⁴² Soerjono Soekanto & Sri Mamudji, *Op.cit.*, p. 33.

D. Data Analysis

The data were analyzed systematically through a qualitative juridical approach. Systematically through evaluative, where the data was taken relating to the issues to be researched.⁴³ Juridical qualitative means that it would be connected with the principle of law, convention, and other regulations. Thus, the data can be systematic, qualitative and comprehensive, illustrating the facts that are valid and related to the prevailing law.

⁴³ Johnny Ibrahim, 2006, *Teori dan Metodologi Penelitian Hukum Normatif*, Second Edition, Malang, Bayu Media, p. 303.