Legal View The Tax Levy With Media Internet Linked Under Law Number 28/2007 about Concerning General Tax Provisions In Conjunction Juncto Surat Edaran Direktur Jenderal Pajak Number 10/Pj.3/1998 On June 15 1998 About Treatment Company Taxation Advertising

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3.16.06.001

Abstract

National ecomomic particularly development activity requires numerous fund. It is not affordable for government to fund the whole activity without the contribution from the society. Some government revenue are collected from the society to finance development activity consistig tax and retribution. As the information technology advancement and its application which has changed the way society view the world, it also impact on taxation. Many commercial publicity have been massively appeared in intrenet that become a tax object. A popular website which is massively visited will obtain a lot of advertisement demand. The company which is intersted in advertising at this site, considered as an effective and effecient way to promote its company or product. The problem appeared as this commercial activity was not covered by tax that causing loss for state revenue. Moreover, the business entity as tax payer tends to avoid tax intentionally in the complication of internet technology application.

This research applied with normative judicial method and descriptive analysis. It was conducted through several law interpretation and development. Furthermore, collected data was analized using qualitative method spesifictly using judicial normative.

Based on the result of analysis of law Number 34/2000, article 35 jucto government ordinance Number 65/2001 regarding region tax on publicty in article 25 mentioned that some publicities are not covered by tax. These publicities are exception that consisted of advertising on internet, radio, television, daily and weekly and monthly newspaper and so on. Publicity on internet is not a tax object as the product that sold through internet publicity is represented by the website.