

ABSTRAK

Mikrotransaksi dan penjualan produk digital seperti gim daring melalui pihak ketiga berupa aplikasi *top-up*, salah satunya yaitu Codashop, dapat menjadi potensi perpajakan yang cukup menjanjikan. Penelitian ini bertujuan untuk mengetahui model bisnis dan proses bisnis dalam transaksi gim daring pada aplikasi *top-up*, potensi pajak yang dapat diperoleh dari transaksi *top-up* gim daring, serta tantangan dan Langkah yang telah diambil oleh Direktorat Jenderal Pajak dalam menggali potensinya. Penelitian ini menggunakan data primer dan sekunder yang diperoleh melalui survey pada grup gim daring di media sosial, observasi langsung penulis pada aplikasi *top-up* Codashop, dan studi literatur terkait perpajakan dan transaksi digital. Hasil penelitian menunjukkan model bisnis gim daring terbagi menjadi 2 kelompok berdasarkan proses pembayarannya, yaitu *game free-to-play* dan *game pay-to-play*, dengan beberapa skema mikrotransaksi. Beberapa potensi pajak yang bisa dijarang dari aplikasi Codashop, diantaranya pajak penghasilan badan, *Branch Profit Tax* atau Pajak BUT, PPh Potput, dan PPN PMSE. Tantangan yang dihadapi Direktorat Jenderal Pajak secara garis besar berkaitan dengan strategi, administrasi, pengawasan, serta ancaman *tax planning* terkait kebijakan perpajakan digital.

Kata Kunci: Perpajakan, Mikrotransaksi, Game Online, Top up

Abstract

Microtransactions and the sale of digital products such as online games through third parties in the form of top-up app, one of which is Codashop, can be a promising tax potential. This study aims to determine the business model and business processes in online game transactions on the top-up app, the tax potential that can be obtained from online game transactions via top-up, as well as the challenges and steps that have been taken by the Directorate General of Taxes in exploring its tax potential. This study uses primary and secondary data obtained through surveys on online game groups on social media, direct observations of the author on the Codashop top-up app, and literature studies related to taxation and digital transactions. The results show that the online game business model is divided into 2 groups based on the payment process, namely free-to-play games and pay-to-play game, with several microtransaction schemes. Some potential taxes that can be obtained from Codashop application, including corporate income tax, branch profit tax, withholding income tax, and electronic transactions VAT (PPN PMSE). The challenges faced by the Directorate General of Taxes are broadly related to strategy, administration, supervision, and the threat of tax planning related to digital taxation policies.

Keywords: Taxation, Microtransaction, Online Game, Top up