

ABSTRAK

PENGENAAN BEA METERAI DALAM KONTRAK DIGITAL DI ERA INDUSTRI 4.0

Di era industry 4.0 terdapat perkembangan pesat di bidang *e-commerce*, sehingga turut mendorong perkembangan hukum bisnis khususnya hukum perikatan ke arah digitalisasi. Meskipun demikian, hal tersebut tidak berbading lurus dengan kewajiban yang melekat pada setiap kontrak perikatan, yakni terlunasinya bea meterai. Untuk mengakomodir hal tersebut, terbitlah UU no 10 tahun 2020 tentang Bea Meterai. Adapun tujuan penelitian ini adalah untuk mengkaji dua rumusan masalah berikut, yakni perihal hubungan kontrak dan bea meterai sebagai suatu perikatan dan perihal hubungan kontrak dan bea meterai di era industri 4.0 pasca diundangkannya Undang-undang nomor 10 Tahun 2020 tentang Bea Meterai. Adapun metode penelitian yang digunakan adalah metode penelitian yuridis normatif, yaitu studi kepustakaan dengan mempelajari buku-buku, peraturan perundang-undangan, dan dokumen-dokumen lain yang terkait. Hasil penelitian ini adalah adanya unsur yang menghubungkan antara kontrak perikatan dan bea meterai yakni hukum acara pembuktian. Ketiga unsur tersebut bersifat saling kait-mengait dan semakin kompleks ketika era industry 4.0 yang merubah secara massiv dunia bisnis, khususnya di bidang hukum perikatan, dari sebelumnya berupa dokumen cetak, menjadi dokumen digital.

Kata Kunci : bea meterai, elektronik, kontrak, digital, alat bukti

ABSTRACT

THE IMPOSITION OF STEAM DUTY IN DIGITAL CONTRACTS IN THE INDUSTRIAL ERA 4.0

In the era of industry 4.0, there is rapid development in the field of e-commerce, which also encourages the development of business law, especially engagement law towards digitalization. However, this is not directly proportional to the obligations attached to each engagement contract, namely the payment of stamp duty. So to accommodate this, Law No. 10 of 2020 concerning Stamp Duty was issued. The purpose of this research is to examine the following two problem formulations, namely regarding the contractual relationship and stamp duty as an engagement and regarding the contractual relationship and stamp duty in the industrial era 4.0 after the enactment of Law number 10 of 2020 concerning Stamp Duty. The research method used is a normative juridical research method, namely literature study by studying books, laws and regulations, and other related documents. The result of this research is that there is an element that connects the engagement contract and stamp duty, namely the procedural law of proof. The three elements are interrelated and getting more complex when the era of industry 4.0 is changing massively the business world, especially in the field of legal agreements, from previously in the form of printed documents, to digital documents.

Keywords : stamp duty, electronics, contract, digital, evidence