

Analisis formulasi kebijakan bantuan penagihan pajak berdasarkan persetujuan penghindaran pajak berganda (P3B) di Indonesia = Analysis formulation of the policy of assistance in the collection of taxes based on avoidance of double taxation agreement in Indonesia

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Abstrak

Penelitian ini membahas formulasi kebijakan bantuan penagihan pajak berdasarkan persetujuan penghindaran pajak berganda (P3B) di Indonesia. Tujuan penelitian adalah menganalisis formulasi kebijakan bantuan penagihan pajak berdasarkan P3B yang telah disepakati oleh Indonesia. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif. Pengumpulan data dilakukan melalui wawancara mendalam dan literatur yang berasal dari artikel, buku, peraturan dan sumber lain.

Hasil penelitian menyimpulkan bahwa adanya pasal bantuan penagihan pajak di P3B Indonesia dan di dalam Multilateral Convention, maka diperlukan aturan domestik yang mengatur tentang bantuan penagihan pajak. Per-42/PJ/2011 membatasi bantuan penagihan pajak untuk jenis pajak yang sudah diatur khusus dalam pasal bantuan penagihan pajak di P3B dan berlaku untuk penduduk dari negara pihak yang terikat P3B. Tindakan Bantuan penagihan pajak masih bersifat pemantauan pembayaran pajak, belum sampai pada tindakan penagihan aktif dikarenakan belum ada basis hukum untuk melegalkan penerbitan SKP atau instrumen legal lainnya sebagai dasar penagihan dalam rangka bantuan penagihan pajak.

This research discusses the formulation of the policy of assistance in the collecting of taxes based on Avoidance of Double Taxation Agreement in Indonesia. The research objective is to analyze the formulation of the policy of assistance in the collecting of taxes based on Avoidance of Double Taxation Agreement agreed upon by Indonesia government. This study used a qualitative approach to the type of descriptive research. The data was collected through in-depth interviews and the literature that comes from articles, books, legislation and other sources.

The study concluded that the assistance in the collection of taxes in P3B Indonesia and in the Multilateral Convention, the necessary domestic rules of assistance in the collection of taxes. Per-42/PJ/2011 restrict tax covered for types of taxes that have been specially arranged in article of assistance in the collection of taxes in Avoidance of Double Taxation Agreement and applies to residents of the state party is bound by Avoidance of Double Taxation Agreement. Action of assistance in the collection of taxes are still monitoring of tax payment, not to the active collection action because there is no legal basis for legalizing the issuance of tax assessment or other legal instruments as the basis in order to assistance in the collection of taxes.