

## Analisis perlakuan pajak penghasilan dan aggressive tax planning pada transaksi cross-border mergers and acquisitions = Analysis of income tax treatment and aggressive tax planning on cross-border mergers and acquisitions

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### Abstrak

Thesis ini membahas perlakuan pajak penghasilan pada transaksi cross- border mergers and acquisitions di Indonesia. Di Indonesia transaksi cross- border mergers and acquisitions belum diatur secara tegas dan jelas sehingga menimbulkan ketidakadilan bagi wajib pajak karena perlakuan pajak penghasilan antara transaksi merger dan akuisisi domestik dengan transaksi cross-border mergers and acquisitions diperlakukan secara berbeda yang tentu saja hal ini tidak sesuai dengan prinsip tax neutrality. Selain itu akibat belum diaturnya perlakuan pajak penghasilan pada transaksi cross-border mergers and acquisitions ada potensi dilakukannya aggressive tax planning oleh wajib pajak.

Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif dan teknik pengumpulan data berupa studi kepustakaan dan studi lapangan. Hasil penelitian ini menyimpulkan bahwa perlu ada pengaturan atas perlakuan pajak pada transaksi cross-border mergers and acquisitions dengan tetap menjaga hak pemajakan negara sumber penghasilan atas aset yang dialihkan pada transaksi cross-border mergers and acquisitions.

.....This thesis addresses an income tax treatment of cross-border mergers and acquisitions in Indonesia. In Indonesia, cross-border mergers and acquisitions have not been regulated explicitly and clearly that cause injustice to taxpayers. Injustice to taxpayers because the income tax treatment of domestic mergers and acquisitions and cross-border mergers and acquisitions are treated differently, of course, this is not in accordance with the principle of tax neutrality. Other consequences have not been regulated due to income tax treatment of cross-border mergers and acquisitions is the possibility of conducting aggressive tax planning by the taxpayer.

This research applies a qualitative approach using a descriptive method and the data collecting technique uses both library research and field study. The results of this study concluded that there should be regulation on the tax treatment of cross-border mergers and acquisitions while keeping the taxation right of source state from the assets transferred on the cross-border mergers and acquisitions.