

Analisis persetujuan penghindaran pajak berganda (P3B) Indonesia-Hong Kong = Analysis of tax treaty Indonesia-Hong Kong

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Abstrak

ABSTRAK

Skripsi ini membahas mengenai latar belakang dibuatnya P3B Indonesia-Hong Kong, pengaturan pajak berganda di dalam P3B Indonesia-Hong Kong, dan permasalahan yang terjadi dalam penerapan P3B Indonesia-Hong Kong. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Hasil penelitian menyarankan bahwa dalam proses negoisasi pembuatan P3B sebaiknya pemerintah terlebih dahulu melakukan diskusi dengan beberapa kadin dan wajib pajak, pengaturan pajak berganda dengan melalui pembagian hak pemajakan, metode kredit pajak, proses prosedur persetujuan bersama, pertukaran informasi serta ketentuan anti penghindaran pajak berganda, dan permasalahan yang timbul dalam penerapan P3B Indonesia-Hong Kong, yaitu treaty shopping dan permasalahan administrasi berupa Surat Keterangan Domisili , form-DGT 1 lembar 2.

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ABSTRACT

This research focuses on the background of Indonesia- Hong Kong Tax Treaty, solvable double taxation issues which occur in the field work due to Indonesia- Hong Kong tax treaty arrangement. This is a qualitative research with a descriptive design. The results shows that in the negotiation process of making P3B, government should do some discussion with Kadin and the taxpayer, the double taxation arrangement with the distribution rights through taxation, the tax credit method, the mutual agreement procedure, exchange of information and the provision of anti avoidance of double taxation, and problems that arise in the application of Indonesian P3B-Hong Kong, which is treaty shopping and administrative problems in the form of certificate of domicile, form-DGT 1 sheet 2.