

## Analisis ketentuan anti treaty shopping di Indonesia = Analysis of anti treaty shopping provisions in Indonesia

Muhammad Basith Ali Fikri, author

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### Abstrak

Salah satu upaya melakukan penghindaran pajak adalah dengan melakukan treaty shopping. Skema treaty shopping lazimnya menggunakan special purpose vehicle yang berbentuk conduit company. Direktur Jenderal Pajak telah menerbitkan Peraturan Direktur Jenderal Pajak Nomor PER-61/PJ/2009 sebagaimana telah diubah dengan PER-24/PJ/2010 tentang Tata Cara Penerapan Persetujuan Penghindaran Pajak Berganda, dan PER-62/PJ/2009 sebagaimana telah diubah dengan PER-25/PJ/2010 tentang Pencegahan Penyalahgunaan Persetujuan Penghindaran Pajak Berganda. Berdasarkan hasil analisis, peraturan anti-treaty shopping ini menggunakan beberapa pendekatan yang disarankan dalam OECD Model dan UN Model, sehingga cukup efektif untuk mencegah praktik penyalahgunaan P3B.

.....One of the effort in the tax avoidance is by doing treaty shopping. Treaty shopping schemes typically use a special purpose vehicle in the form of conduit company. Director General of Taxation has issued Regulation of Director General of Taxation Number PER-61/PJ/2009 as amended by PER-24/PJ/2010 on Procedures for Implementation of Double Taxation Avoidance Agreement, and PER-62/PJ/2009 as amended by PER -25/PJ/2010 on Prevention of Double Taxation Avoidance Agreement Abuse. Based on the analysis, the anti-treaty shopping rules using several approaches suggested in the the practice of OECD Model and UN Model, making it quite effective to prevent treaty abuse.