

Fenomena persaingan pajak antar negara-negara anggota ASEAN : suatu studi empiris tahun 1990-2012 = Tax competition phenomenon among asean member countries an empirical study period 1990-2012

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Abstrak

Penelitian ini dilakukan dengan tujuan mengkaji persaingan pajak di negara-negara anggota ASEAN selama periode 1990 - 2012 karena adanya fenomena penurunan tarif pajak penghasilan badan. Negara yang diteliti adalah enam negara ASEAN-6 yang dianggap cukup merepresentasikan ASEAN, yaitu Indonesia, Malaysia, Filipina, Singapura, Thailand, dan Vietnam. Penelitian ini menggunakan pendekatan mixed methods, diawali dengan analisis kuantitatif deskriptif atas perbandingan tarif statuter PPh Badan yang berlaku (statutory tax rate), perhitungan tarif efektif PPh Badan -baik Effective Marginal Tax Rate (EMTR) maupun Effective Average Tax Rate (EATR)- berdasarkan formula Devereux, serta pengalihan pengenaan PPh Badan kepada jenis pajak lainnya yang dianggap sebagai bentuk pengalihan penerimaan pajak untuk menutupi kekurangan penerimaan akibat penurunan tarif PPh Badan. Selanjutnya dilakukan analisis dengan menggunakan ekonometri dari data panel negara ASEAN-6.

Dalam mengkaji persaingan pajak, penelitian ini tidak hanya melihat dari aspek tarif pajak, melainkan juga mempertimbangkan aspek lainnya seperti sistem pengenaan pajak, administrasi pajak, dan insentif pajak yang diterapkan di negara ASEAN-6. Berdasarkan analisis berbagai aspek, penelitian ini menyimpulkan bahwa tidak terdapat cukup bukti mengenai indikasi persaingan pajak di kawasan ASEAN.

Dengan memperhatikan beberapa aspek dalam kajian persaingan pajak, terlihat bahwa daya saing Indonesia di bidang perpajakan berada di bawah Singapura, Malaysia, dan Thailand. Aspek yang lebih banyak mendapat perhatian investor adalah terkait dengan peraturan dan administrasi pajak, sedangkan tarif pajak Indonesia masih dinilai cukup kompetitif.

Tahapan harmonisasi kebijakan pajak yang dilakukan negara anggota ASEAN dalam rangka mewujudkan Masyarakat Ekonomi ASEAN tahun 2015 -dengan merujuk pada tahapan harmonisasi pajak yang disampaikan Velayos- menunjukkan telah terjadi tahap konvergensi, yaitu gerakan reaktif masing-masing negara karena terpengaruh kebijakan negara lain, khususnya dalam hal tarif PPh Badan. Tahap harmonisasi tersebut mulai berkembang pada awal tahap kerjasama, dengan adanya beberapa kesepakatan berupa pemberian bantuan timbal balik untuk kepentingan bersama, meskipun belum cukup efektif. Perkembangan kerjasama di bidang perpajakan diwujudkan dalam bentuk kesepakatan pertukaran informasi untuk tujuan perpajakan serta komitmen untuk melaksanakan standar transparansi internasional.

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This research was conducted in order to review tax competition in the ASEAN member countries during the period 1990 - 2012, due to corporate tax rate declining phenomenon. Samples of this study were six ASEAN countries, namely Indonesia, Malaysia, Philippines, Singapore, Thailand, and Vietnam, which sufficient to represent ASEAN. This research used a mixed methods approach, starting from quantitative descriptive

analysis of statutory corporate income tax rate, calculation of the effective rate of corporate income tax - both Effective Marginal Tax Rate (EMTR) and Effective Average Tax Rate (EATR) - based on the Devereux's formula, and revenue shifting of corporate income tax to other taxes are considered to cover decreasing of corporate income tax revenue. Further, analysis used panel data of ASEAN-6 countries.

In reviewing tax competition, this research is not only examined tax rates aspect, but also consider other aspects such as the tax system, tax administration, and tax incentives applied by the ASEAN-6. Based on the analysis of various aspects, this research did not found sufficient evidence regarding indications of tax competition in the ASEAN region. Regarding some tax aspects, it appears that Indonesia's competitiveness in the field of taxation under Singapore, Malaysia, and Thailand. The more attractive aspect for investor is tax regulation and tax administration, while Indonesian tax rate is quite competitive.

Tax harmonization of ASEAN member countries in order to realize the ASEAN Economic Community in 2015 -refer to the stage of tax harmonization conveyed by Velayos- show a convergence stage, which there were reactive action of each country, influenced by other countries policy, particularly in terms of corporate income tax rates. Tax harmonization phase develop in the early stages of cooperation, with the presence of several agreements for the provision of mutual assistance, though not effective yet. Cooperation in the field of taxation, including information exchange agreements for tax purposes and commitment to implement international standards of transparency.; This research was conducted in order to review tax competition in the ASEAN member countries during the period 1990 - 2012, due to corporate tax rate declining phenomenon. Samples of this study were six ASEAN countries, namely Indonesia, Malaysia, Philippines, Singapore, Thailand, and Vietnam, which sufficient to represent ASEAN. This research used a mixed methods approach, starting from quantitative descriptive analysis of statutory corporate income tax rate, calculation of the effective rate of corporate income tax - both Effective Marginal Tax Rate (EMTR) and Effective Average Tax Rate (EATR) - based on the Devereux's formula, and revenue shifting of corporate income tax to other taxes are considered to cover decreasing of corporate income tax revenue. Further, analysis used panel data of ASEAN-6 countries.

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