

Analisis hybrid financial instruments dalam penghindaran pajak internasional serta ketentuan pencegahan penghindaran pajaknya dalam undang undang nomor 36 tahun 2008 = Analyze of hybrid financial instruments in international tax avoidance and anti tax avoidance rule in the act no 36 of 2008 / Siska Yuliati

Siska Yuliati, author

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menganalisis skema hybrid financial instruments dalam penghindaran pajak internasional, menganalisis ketentuan pencegahan penghindaran pajak dalam UU Nomor 36 Tahun 2008 atas hybrid financial instruments, serta potensi penerapan rencana aksi 2 BEPS dalam ketentuan pencegahan penghindaran pajak. Pendekatan pada penelitian ini adalah kualitatif dengan analisis deskriptif. Hasil penelitian menunjukkan bahwa penggunaan skema hybrid financial instruments sebagai penghindaran pajak internasional karena modal dan utang serta efeknya dividen atau bunga menjadi tidak netral dalam pengenaan pajaknya. Ketentuan pencegahan penghindaran pajak dalam UU Nomor 36 Tahun 2008 belum mengatur secara spesifik atas transaksi hybrid financial instrument dan belum efektif untuk mencegah penghindaran pajak hybrid financial instrument.

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ABSTRACT

The objective of this study is to analyze the hybrid financial instruments in the respect of tax avoidance on cross-border transactions, to analyze the anti-tax avoidance rule in the Act No. 36 of 2008 in an effort to anticipate the tax avoidance hybrid financial instruments, as well as to analyze the potential implementation of the action plan 2 BEPS on anti-tax avoidance rule. The approach in this study is qualitative with descriptive analysis. The results showed that hybrid financial instruments use as international tax avoidance, especially by multinational companies as capital and debt and its effect later to dividends or interest it becomes neutral in tax imposition. The anti-tax avoidance rule in the Act No. 36 of 2008 has not been set up specifically on hybrid financial instrument transactions and not effective yet to prevent tax avoidance of hybrid financial instrument.