

Analisis kebijakan anti tax avoidance di Indonesia dalam menanggulangi penghindaran pajak (tax avoidance) dengan pemanfaatan negara tax haven = Analysis of anti tax avoidance rules in indonesia in order to overcome the tax avoidance with utilization of tax haven countries

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Abstrak

[Penelitian ini bertujuan untuk melakukan analisis praktik penghindaran pajak yang dilakukan oleh perusahaan multinasional dengan memanfaatkan negara tax haven. Selain itu, penelitian ini juga bertujuan untuk menganalisis kebijakan dan implementasi kebijakan itu sendiri dalam rangka menanggulangi penghindaran pajak tersebut dan bagaimana upaya-upaya yang telah dilakukan oleh Direktorat Jenderal Pajak. Penelitian ini menggunakan pendekatan kualitatif untuk memperoleh pemahaman mengenai permasalahan yang diangkat. Hasil penelitian ini menunjukkan bahwa kebijakan Anti Tax Avoidance di Indonesia belum sepenuhnya dapat menanggulangi penghindaran pajak dengan pemanfaatan negara tax haven. Beberapa alternatif kebijakan yang direkomendasikan antara lain: revisi kebijakan Anti Tax Avoidance, pengertian tax avoidance, pencetusan General Anti Avoidance Rules; The purpose of this research is to the practice of tax avoidance by multinational companies to take advantage of tax haven countries. In addition, this study also aims to analyze the policy and implementation of the policy itself in order to tackle tax avoidance and the efforts which have been made by the Directorate General of Taxation. This study used a qualitative approach to gain an understanding of the issues raised. These results indicate that the policy of the Anti Tax Avoidance in Indonesia have not been fully able to cope with the utilization of tax avoidance with tax haven countries. Several policy alternatives are recommended, among others: Anti Tax Avoidance policy revision, the notion of tax avoidance, and establishment of General Anti Avoidance Rules, The purpose of this research is to the practice of tax avoidance by multinational companies to take advantage of tax haven countries. In addition, this study also aims to analyze the policy and implementation of the policy itself in order to tackle tax avoidance and the efforts which have been made by the Directorate General of Taxation. This study used a qualitative approach to gain an understanding of the issues raised. These results indicate that the policy of the Anti Tax Avoidance in Indonesia have not been fully able to cope with the utilization of tax avoidance with tax haven countries. Several policy alternatives are recommended, among others: Anti Tax Avoidance policy revision, the notion of tax avoidance, and establishment of General Anti Avoidance Rules]