

Tinjauan yuridis terhadap pengaturan mengenai beneficial ownership di Indonesia = Legal review on beneficial ownership regulations in Indonesia

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Abstrak

ABSTRAK

Skripsi ini membahas mengenai pengaturan beneficial ownership dan transparasinya di Indonesia, yang mana pengaturannya ditemukan di dalam sektor agraria, investasi, keuangan, pasar modal, perpajakan dan perindustrian, skripsi ini juga membahas pengaturan internasional terkait dengan beneficial ownership, yaitu terdapat didalam OECD Model Tax Convention 1977 and 2014 Update, FATF Guidance on Beneficial Ownership and Transparency 2014 dan G20 High-Level Principles on Beneficial Ownership Transparency 2014 sebagai panduan internasional dari pengaturan di Indonesia, pada penelitian yuridis normatif ini akan dijelaskan analisis pengaturan beneficial ownership di Indonesia dengan pengaturan internasional dan analisis pengaturan antar sektor untuk keperluan harmonisasi peraturan perundang-undangan sehingga dicapai pengaturan yang lebih baik dan mencegah kerugian negara yang diakibatkan corporate crimes dan pelanggaran lainnya.

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ABSTRACT

This thesis discusses the regulations on beneficial ownership and it's transparency in Indonesia, the regulations are found in the agrarian, investment, finance, capital markets, taxation and industry sectors, this thesis also discusses international regulations relating to beneficial ownership that contained in the OECD Model Tax Convention 1977 and 2014 Update, FATF guidance on Beneficial Ownership and Transparency 2014 and the G20 High-Level Principles on Beneficial ownership Transparency 2014 as international guidelines of the regulations in Indonesia, at this juridical normative thesis there will be an analysis of beneficial ownership regulations in various sectors with international regulations and a comparative analysis among aforementioned sectors for regulations harmonization with purpose of achieving better beneficial ownership regulations and prevention state losses caused by corporate crimes and another violations.