

Analisis perubahan ketentuan bentuk usaha tetap pada tax treaty Indonesia-India yang berlaku efektif 1 Januari 2017 = Analysis of permanent establishment provision changes on tax treaty Indonesia-India will be applied effectively on January 1st 2017

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Abstrak

Tax treaty Indonesia-India berlaku efektif 1 Januari 1988 kini telah diamandemen dengan tax treaty Indonesia-India berlaku efektif 1 Januari 2017. Amandemen tersebut turut merubah ketentuan mengenai bentuk usaha tetap BUT . Tujuan penelitian ini adalah untuk menganalisis perubahan ketentuan mengenai bentuk usaha tetap pada tax treaty Indonesia-India berlaku efektif 1 Januari 2017. Penelitian ini merupakan penelitian kualitatif dengan jenis penelitian deskriptif. Perubahan ketentuan BUT tax treaty Indonesia-India yaitu dengan adanya pertambahann klausul pada pasal 5 ayat 2 huruf f, g, dan h, pasal 5 ayat 3 huruf b dan pasal 5 ayat 5 huruf c yang mana memberikan benefit bagi Indonesia yaitu lebih memberi kepastian hukum dan memperluas hak pemajakan. Atas adanya penambahan klausul tersebut dibutuhkan tindak lanjut agar dapat mengimplementasikan hak pemajakan ketentuan BUT yang baru, yaitu mendeteksi adanya kegiatan yang memicu penerapan ketentuan BUT serta harmonisasi antara treaty dengan hukum domestik.

.....Tax Treaty Indonesia India applied effectively on January, 1st 1988, now it has been amended becoming Tax Treaty Indonesia India that will be applied effectively on January, 1st 2017. This amendment also changed the provision of permanent establishment. The purpose of this research is to analyse the changes of Permanent Establishment provision on Tax Treaty Indonesia India will be Applied Effectively on January, 1st 2017. This research was using a descriptive qualitative method. Changes in permananet establishment provision reflected in additional clauses within article 5 paragraph 2 section f, g and h, article 5 paragraph 3 section b and artcile 5 paragraph 5 section c which clarifying and expanding the taxation right of the source country. Those additional clauses of permanent establishment required a follow up so that Indonesia could implemented the taxaton rights of the new permanent establishment provision through detection of activities which trigger the application of permanent establishment provision and harmonization between treaty and the domestic law.