

Analisis rencana aksi 3 base erosion and profit shifting dalam upaya memperkuat regulasi controlled foreign companies untuk menangkal penghindaran pajak : suatu kajian atas regulasi CFC Indonesia dan Tiongkok = Analysis of action plan 3 base erosion and profit shifting in purpose to strengthen the controlled foreign companies for prevening tax avoidance : a review of regulation of controlled foreign companies between Indonesia and Tiongkok

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Abstrak

Penelitian ini menggunakan pendekatan kualitatif. Data dikumpulkan melalui wawancara mendalam terhadap key informant. Penelitian ini menghasilkan tiga hasil penelitian. Pertama, terdapat beberapa kelemahan pada CFC rules Indonesia antara lain terbatasnya definisi kontrol, tidak adanya definisi low tax jurisdiction, tidak terdapat ketentuan penghitungan besar dividen. Kedua, terdapat beberapa perbedaan ketentuan CFC Indonesia dengan Tiongkok antara lain tentang definisi kontrol, definisi low tax jurisdiction, pengecualian penerapan CFC rules. Ketiga, terdapat beberapa rekomendasi OECD yang dapat dilakukan pertimbangan adopsi antara lain perluasan definisi kontrol, pembuatan ketentuan tentang low tax jurisdiction dan penghitungan atribusi CFC berdasarkan persentase dan periode kepemilikan.

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This research uses qualitative approach. Data were collected through in depth interviews of key informants. This study yields three research results. First, there are some weaknesses in CFC rules of Indonesia such as limited definition of control, there is no definition of low tax jurisdiction, there is no provision of large dividend calculation. Secondly, there are some differences between CFC rules in Indonesia and Tiongkok such as definition of control, definition of low tax jurisdiction, exemption of CFC rules implementation. Third, there are some OECD recommendations that can be taken into consideration of adoption such as the expansion of the definition of control, the preparation of low tax jurisdiction and the calculation of CFC attribution based on the percentage and period of ownership.