

Analisis rencana aksi 4 base erosion and profit shifting (BEPS) atas ketentuan pembatasan beban bunga interest limitation rule sebagai penangkal penghindaran pajak suatu kajian atas regulasi Indonesia dan Jepang = Analysis of action plan 4 base erosion and profit shifting (BEPS) on interest limitation rule as anti tax avoidance a review of Indonesian and Japanese regulations

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Abstrak

Tesis ini membahas tentang skema-skema penghindaran pajak melalui praktik pembebanan bunga yang berlebihan dan thin capitalization yang dilakukan oleh Wajib Pajak di Indonesia, serta perbandingan ketentuan pembatasan beban bunga interest limitation rule di negara Jepang serta menganalisis rekomendasi Rencana Aksi 4 Base Erosion and Profit Shifting BEPS terkait dengan ketentuan pembatasan beban bunga interest limitation rule di Indonesia. Penelitian dilakukan dengan cara menganalisis data kualitatif dengan tipe penelitian deskriptif. Hasil penelitian menyatakan bahwa terdapat skema-skema yang dilakukan oleh Wajib Pajak dalam melakukan praktik penghindaran pajak melalui thin capitalization di Indonesia, terdapat kelemahan dan kelebihan interest limitation rule yang saat ini berlaku di Indonesia, serta hal-hal yang terkait dengan rekomendasi rencana aksi 4 BEPS.

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This thesis describes tax avoidance schemes through excessive interest practices and thin capitalization by Indonesian taxpayers, as well as comparison of interest limitation rule in Japan and analyzes recommendations of Base Erosion and Profit Shifting BEPS Action Plan 4 is related to the interest limitation rule in Indonesia. This research approach used shall be a qualitative research. The result research result that there are schemes by Taxpayers in doing tax avoidance practices through thin capitalization in Indonesia, there are weaknesses and advantages of interest limitation rule currently in Indonesia, as well as related to the recommendation of BEPS Action Plan 4.