

Praktik penghindaran pajak dengan skema hybrid mismatch arrangements di Indonesia dan analisis atas rekomendasi BEPS action plan 2 = Tax avoidance using hybrid mismatch arrangement schemes in Indonesia and analysis of BEPS action plan 2 recommendations / Errine Nussy

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk menganalisis praktik penghindaran pajak dengan skema hybrid mismatch arrangements yang dilakukan di Indonesia, dan menganalisis hambatan-hambatan yang akan dihadapi apabila Indonesia mengadopsi rekomendasi BEPS Action Plan 2. Penelitian dilakukan dengan pendekatan kualitatif, dengan pengumpulan data melalui studi literatur, dan studi lapangan melalui wawancara mendalam dengan para praktisi, akademisi, dan otoritas pajak di Indonesia. Hasil penelitian menunjukkan bahwa praktik penghindaran pajak umumnya dilakukan menggunakan instrumen keuangan debt/equity hybrid dengan Wajib Pajak Indonesia sebagai pihak pembayar. Meskipun masih jarang digunakan dan ditemukan, skema dengan hybrid transfers dan imported mismatch juga digunakan di Indonesia. Skema substitute payments dan pembayaran kepada reverse hybrid belum ditemukan atau digunakan di Indonesia, namun dengan sistem perpajakan di Indonesia sekarang ini, skema tersebut mungkin untuk digunakan. Sementara itu, hambatan yang akan dihadapi apabila Indonesia mengadopsi rekomendasi BEPS Action Plan 2 adalah kompleksitas dalam perumusan dan implementasinya, implementasi sangat bergantung pada Exchange of Information EOI, tingginya biaya administrasi dan kepatuhan, adanya potensi kehilangan daya tarik investasi, dan ruang lingkup structured arrangements yang belum ada sebelumnya di Indonesia.

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ABSTRACT

The purpose of this study is to find out the practice of tax avoidance using hybrid mismatch arrangement schemes that are used in Indonesia. This study is conducted with a qualitative approach, with data collection through library and field study. The field study is conducted through in depth interviews with some key informants that represent practitioners, academics, and tax authorities in Indonesia. The results of this study show that the practice of tax avoidance using hybrid mismatch arrangements in Indonesia generally used debt equity hybrid financial instrument by involving Indonesian corporations as the payer. Moreover, imported mismatch and hybrid transfer schemes are also used in Indonesia. Substitute payment and payment made to reverse hybrid schemes have not been found, nonetheless these schemes are likely to be used in Indonesia under current regulations and taxation system. Meanwhile, the obstacles if Indonesia adopts BEPS Action Plan 2 recommendations are complexity in formulating and implementing recommended rules, implementation of the rules depends on the Exchange of Information EOI, higher administrative and compliance costs, potential loss of investment attractiveness, and the scope of structured arrangements that have not existed before.