

# Rekonstruksi kebijakan pemeriksaan pajak di era pertukaran informasi sebagai upaya penanggulangan penghindaran pajak pada perusahaan penanaman modal asing = Tax audit policies reconstruction in the exchange of information era as an effort to solve tax avoidance by foreign direct investment companies / Lambang Pujo Nagoro

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## Abstrak

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<p>Pemeriksaan pajak merupakan konsekuensi logis dari pemberlakuan sistem self assesment. Pemeriksaan sekaligus menjadi sarana ideal untuk memastikan negara mendapatkan bagian pemajakan yang adil dari tingginya porsi transaksi lintas batas negara. Momentum penandatanganan komitmen pertukaran informasi alokasi penghasilan, pajak yang dibayar, dan aktivitas usaha per negara atau Country by Country Reporting (CbCR) diyakini peneliti merupakan saat yang tepat untuk merekontruksi kebijakan pemeriksaan pajak sebagai upaya penanggulangan penghindaran pajak utamanya transfer pricing pada perusahaan penanaman modal asing. Atas dasar itulah tujuan penelitian ini ditetapkan. Untuk mencapai tujuan tersebut, penelitian ini dilakukan dengan pendekatan kualitatif melalui studi literatur dan wawancara mendalam. Hasil dari penelitian ini menyatakan dibutuhkan rekonstruksi kebijakan pada policy level, dengan (i) revisi Undang-Undang agar adaptif terhadap perkembangan proses bisnis. (ii) penyesuaian kebijakan pemeriksaan termasuk sanksi atas tidak disampaikannya dokumen Country by Country Reporting. (iii) kebijakan integrasi audit tools. Pada organizational level diperlukan (i) pelembagaan peran tax expertise (ii) pengembangan kompetensi Sumber Daya Manusia (iii) tax coordination di tingkat global. Pada operational level perlu dilakukan penyesuaian pemeriksaan pada tahapan identifikasi risiko, penyusunan jadwal pemeriksaan serentak, dan pemanfaatan Country by Country Reporting sebagai data pembanding yang akurat.

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### <b>ABSTRACT</b><br>

</p><hr /><p>Tax audit is a logical consequence of the implementation of a self-assessment system. Examination is also an ideal means to ensure that countries get a fair share of taxation from the high portion of cross-border transactions. The momentum of the signing of the commitment to exchange information on income allocation, tax paid, and business activities per country or Country by Country Reporting (CbCR) is believed to be the right time to reconstruct tax audit policies as an effort to overcome its main tax avoidance transfer pricing to foreign investment companies. For this reason, the purpose of this research is determined. To achieve this goal, this research was conducted with a qualitative approach through literature studies and in-depth interviews. The results of this study state that policy reconstruction is needed at the policy level, with (i) revision of the Law to be adaptive to the development of business processes. (ii) adjustments to audit policies including sanctions for not submitting Country by Country Reporting Documentation. (iii) audit tools integration policy. At organizational level, it is needed (i) institutionalizing the role of tax expertise (ii) developing competencies in Human Resources (iii) tax coordination at the global level. In the operational level, it is necessary to adjust the tax audit at the stage of risk identification, compile the simultaneous tax audit schedule, and use Country by Country Reporting as accurate comparative data.</p>