

## Analisis formulasi penurunan tarif dividen dan bunga dalam Tax Treaty Indonesia-Belanda berlaku efektif 1 Oktober 2017 = "The formulation analysis of a decrease in tariff on dividend and interest on Tax Treaty Indonesia-Netherlands effective 1 October 2017"

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### Abstrak

Skripsi ini bertujuan untuk menganalisis proses perumusan penurunan dividen dan suku bunga dalam tax treaty Indonesia-Belanda efektif 1 Oktober 2017. Di era globalisasi saat ini, semakin banyak transaksi antar negara atau transaksi lintas batas dengan semakin meluasnya Terjadinya transaksi lintas batas akan menyebabkan munculnya penanaman modal asing langsung (FDI) di Indonesia. Banyaknya FDI yang masuk ke Indonesia mengakibatkan terjalinnya hubungan kerjasama antar negara lain, dengan adanya kerjasama antar negara yang menyebabkan terjadinya transaksi antar negara, subjek pajak suatu negara akan mendapatkan pemasukan dari negara lain. Dengan adanya penghasilan tersebut maka perlu diatur hak-hak perpajakannya agar tidak timbul pajak berganda. P3B Indonesia-Belanda berlaku efektif sejak 1 Januari 2004 dan kini telah diubah dengan P3B Indonesia-Belanda efektif sejak 1 Oktober 2017. Dengan dilakukannya perubahan tersebut, juga terdapat perubahan beberapa ketentuan di dalamnya. Ketentuan yang mengalami perubahan adalah ketentuan tarif mengenai dividen dan bunga. Konsep yang digunakan meliputi perumusan kebijakan publik, tahapan perumusan kebijakan, tax treaty, passive income. Penelitian ini menggunakan pendekatan kualitatif dengan studi lapangan dan dokumen. Hasil penelitian ini menunjukkan bahwa dalam proses perumusan perubahan tingkat dividen bunga dalam tax treaty Indonesia-Belanda masih belum memenuhi semua tahapan kebijakan publik yang ada.

.....This thesis aims to analyze the process of formulating a reduction in dividends and interest rates in the Indonesia-Netherlands tax treaty effective October 1, 2017. In the current era of globalization, more and more transactions between countries or cross-border transactions with the increasingly widespread occurrence of cross-border transactions will lead to the emergence of investment. foreign direct investment (FDI) in Indonesia. The large number of FDI that enters Indonesia results in the establishment of cooperative relations between other countries, with cooperation between countries that causes transactions between countries, tax subjects of a country will receive income from other countries. With this income, it is necessary to regulate the taxation rights so that double taxation does not arise. The Indonesia-Dutch Tax Treaty has been effective since January 1, 2004 and has now been amended with the Indonesia-Netherlands Tax Treaty effective October 1, 2017. With the amendment, there are also changes to several provisions in it. The provisions that have changed are the tariff provisions regarding dividends and interest. The concepts used include the formulation of public policies, stages of policy formulation, tax treaty, passive income. This research uses a qualitative approach with field studies and documents. The results of this study indicate that in the process of formulating changes in the interest dividend rate in the Indonesia-Netherlands tax treaty, all existing public policy stages have not met.