

Pemilihan bentuk usaha antara bentuk usaha tetap atau anak perusahaan dalam berinvestasi di Indonesia dilihat dari aspek pajak penghasilan =
The selection of corporation between permanent establishment or subsidiary company in the making investment in Indonesia, viewed from income tax aspect

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Abstrak

By the presence of the globalization of world economics, it has increased economics integration and created global economic order eliminating economical relation barriers and created a dependence, so that a state unable to economically meet its own needs. Global economic relations, which initially merely consisted of good exchange, has been followed by the migration of human resources and capital transaction and service across state border. It grew to serve in the international economic battle, so it promoted the creation of multinational corporations carrying out their activities in various countries, especially to perform an international investment.

Viewed from perspective of foreign state as an investor, those investors will perform investment in several chosen shapes, which each owned different investment consequences. In general, those investment shapes, among them are:

1. Whether those investments are in the form of Permanent Establishment. If this model is selected, then those investors will expect its administration fluency/business development existed in its country.
2. Whether those investment are in the form of Subsidiary Company in Indonesia. If this model is selected, then those investors will expect dividend as a yield of those investments.

This thesis aimed at understanding what exactly are taxes aspects affecting the selection of venture form between Permanent Establishment or Subsidiary Company, and also observing the influence of tax treaty in order to the retrenchment of international tax burden.

Method used within this thesis was analytic descriptive one. Research was conducted through library research toward many literature books, home and international tax regulations, scientific works, journals, internet, and other written sources. In order to complete those library research, the author also has performed the calculation of income tax burden to the four treaty partner states.

Out of discussion result, it could be drawn a conclusion that, by understanding the international tax aspects, both upon taxes stipulation in source state and taxes stipulation in domicile state, and also the prevailing tax treaty between two countries, a tax burden having to be born by home enterprise so that it could be selected a representative corporation. The selection of corporation, whether it will in the form of subsidiary company or in the form of Permanent Establishment, did not enough by considering merely income tax burden, but also it had to be supported by concerning each profit of corporation in the relation to international tax planning.