

# Analisis Persiapan Penerapan Pertukaran Informasi Secara Otomatis Berdasarkan Common Reporting Standard Untuk Tujuan Perpajakan = The Analysis of Preparation Implementation of Exchange of Information on Common Reporting Standard for Tax Purposes

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## Abstrak

Pertukaran informasi secara otomatis dengan standar *Common Reporting Standard* (CRS) digunakan sebagai bagian dari upaya negara anggota OECD dan G20 untuk menangkal praktik penyelundupan pajak (*offshore tax evasion*) atas penghasilan dan kekayaan yang dimiliki Wajib Pajak secara global. Penelitian ini akan membahas bagaimana persiapan Indonesia dalam mengimplementasikan CRS dan dampaknya terhadap ketentuan perpajakan Indonesia. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data berupa studi pustaka dan wawancara mendalam dengan yang akademisi, praktisi pajak, pihak bank, dan otoritas pajak. Hasil dari penelitian ini menjelaskan bahwa sebelum Pemerintah Indonesia mengimplementasikan CRS, terdapat persyaratan yang harus diselesaikan oleh pemerintah, yakni: (i) perbedaan interpretasi hukum dalam menjalankan *due diligence*, (ii) ketidaklarasan dasar hukum, (iii) pengadaan IT, administratif dan SDM yang belum maksimal; dan (iv) kemungkinan bocornya informasi hasil pertukaran. Sebagai penutup, penelitian ini memberikan saran yang dapat digunakan pemerintah di antaranya melakukan harmonisasi UU Perbankan dan UU KUP.

.....This research will analyse the implementation of Common Reporting Standard (CRS) for automatic exchange of information in tax matters. CRS is expected to be a very effective tool in order to tackle offshore tax evasion and other form of non-compliance. CRS will be implemented by OECD and G20 member countries. The research will focus on Indonesia's preparation to implement the CRS as well as its impact on domestic tax regulations. This research uses a qualitative approach to data collection techniques such as literature and in-dept interview with academicians, tax practitioners, tax authorities and financial institutions. The results of this research explains that prior to implement CRS, there are four requirements must been met: (i) Translating the reporting and due diligence rules into domestic law, including rules to ensure their effective implementation; (ii) Selecting a legal basis for the automatic exchange of information; (iii) Putting in place IT and administrative infrastructure and resources; and (iv) Protecting confidentiality and safeguarding data. At closing part of the research provides several recommendations, such harmonization of Indonesian banking and tax law.