

Tinjauan yuridis terhadap pengaturan special purpose vehicle (spv) yang berlaku dalam beberapa peraturan perundang-undangan di Indonesia =
Legal analysis of the special purpose vehicle (spv) as regulated by several Indonesian legislations

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Abstrak

ABSTRAK

Skripsi ini membahas mengenai adanya Special Purpose Vehicle dalam hukum Indonesia, khususnya yang terdapat pada beberapa sektor peraturan perundangundangan. Terdapat berbagai persoalan terkait dengan konsep pengaturan Special Purpose Vehicle yang berbeda pengaturannya dan penggunaannya dalam praktik terkait konsep hubungan Holding-Subsidiaries, hubungan afiliasi, serta hubungan istimewa dalam sektor perpajakan dan praktik penyalahgunaannya. Berdasarkan hal tersebut, Peneliti mengajukan pokok permasalahan, yaitu: 1. Bagaimanakah pengaturan mengenai Special Purpose Vehicle (SPV) di Indonesia? 2. Bagaimanakah urgensi harmonisasi dari pengaturan Special Purpose Vehicle (SPV) di Indonesia? Pada akhirnya, Peneliti memperoleh kesimpulan bahwa pengaturan Special Purpose Vehicle di Indonesia tidak konsisten dan terdapat urgensi untuk melakukan harmonisasi pengaturan Special Purpose Vehicle di Indonesia. Bentuk penelitian ini bersifat yuridis normatif dengan tipologi penelitian deskriptif.

ABSTRACT

The focus of this thesis is on the existence of the Special Purpose Vehicle in Indonesian law, particularly the provisions that are contained in a few cross sector legislations. There are various issues regarding the concept of Special Purpose Vehicle that are regulated and used in practice differently related to the concept of holding-subsidiaries, affiliation, special relationship in the taxation sector and misuse in practice. Hence, the author formulated and discussed the following problems: 1. How is the regulation of the Special Purpose Vehicle (SPV) in Indonesian? 2. How urgent is the harmonization of Special Purpose Vehicle (SPV) regulations in Indonesia? At the conclusion that regulation of Special Purpose Vehicle is not consistent and that there is an urgency to harmonize the regulation of Special Purpose Vehicle in Indonesia. This research uses the normative juridical approach with a descriptive typology.