

Mini agreement sebagai alternatif comprehensive tax treaty dengan tax haven country : suatu kajian atas terminasi P3B Indonesia-Mauritius =
Mini agreement as alternative of comprehensive tax treaty with tax haven country : a review of Indonesia-Mauritius tax treaty termination

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Abstrak

Tesis ini membahas mengenai latar belakang pembentukan P3B Indonesia-Mauritius, analisis pemilihan comprehensive tax treaty, - pemicu terminasi P3B dan skema treaty shopping sebagai salah satu bentuk penyalahgunaan P3B Indonesia-Mauritius. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Hasil penelitian menyimpulkan bahwa latar belakang pembentukan P3B Indonesia-Mauritius lebih bersifat politis dan belum dilandasi kajian akademis yang transparan dan efektif. Untuk menghindari risiko penyalahgunaan P3B, maka mini-agreement seperti tax information exchange agreement bisa menjadi alternatif comprehensive tax treaty dengan tax haven country. Mengingat tingginya investasi Mauritius yang masuk ke Indonesia pada periode implementasi P3B, maka new agreement bisa dibuat sebagai alternatif setelah terminasi untuk mempertahankan tingginya arus masuk investasi Mauritius ke Indonesia. Hasil penelitian ini menyarankan agar dalam membuat P3B, kajian akademis harus transparan dan melibatkan pihak-pihak kompeten seperti akademisi dan praktisi perpajakan.

.....This thesis discusses the background of the formation of Indonesia-Mauritius tax treaty, analysis of selection of a comprehensive tax treaty, factors that trigger tax treaty termination and the scheme of treaty shopping as one kind of treaty abuse of Indonesian-Mauritius. This research is a descriptive qualitative with research design. The research concludes that background of formation of Indonesia- Mauritius tax treaty is more political and not based on an academic study that is transparent and effective. To avoid the risk of misuse of tax treaty, a miniagreement such as a tax information exchange agreement can be an alternative rather than a comprehensive tax treaty with a tax haven country. Because Mauritius noted as a high investment country into Indonesia on treaty implementation period, so new agreement could be made as an alternative after termination for maintaining in flow investment from Mauritius to Indonesia. Results of this study suggest that in making P3B, academic study should be transparent and involve competent parties such as academics and tax practitioners.