

Studi perkembangan kebijakan beneficial owner Indonesia dibanding OECD model dan implikasinya pada P3B Indonesia-Belanda = Study on the development of Indonesia's beneficial owner policy compared to oecd model and it's implication on Indonesia-Netherland P3B renegotiation

Makkie Nur Arbiansyah, author

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Abstrak

ABSTRAK

Permasalahan sengketa pajak internasional yang berhubungan dengan mengaplikasikan tax treaty Pasal dividen, bunga, dan royalti sebagian besar dikarenakan perbedaan interpretasi terkait istilah beneficial owner. Konsep beneficial owner diperkenalkan pertama kali dalam tax treaty OECD Model revisi tahun 1977. Berdasarkan latar belakang permasalahan, peneliti ingin menganalisa konsep beneficial owner dalam tax treaty OECD Model. Penjabaran permasalahan akan disusun dalam bentuk pertanyaan (1) Bagaimana perkembangan konsep beneficial owner dalam OECD Model dan Apakah kebijakan mengenai beneficial owner di Indonesia telah sesuai dengan kondisi OECD Model? (2) Apakah kebijakan tentang Beneficial Owner di Indonesia telah berubah dan implikasinya terhadap P3B Indonesia sejak tahun 2015? (3) Bagaimana upaya yang dilakukan oleh otoritas pajak di Indonesia dalam menangani adanya sengketa yang berhubungan dengan beneficial owner?

Penelitian ini memiliki beberapa tujuan atas konsep beneficial owner dalam tax treaty OECD Model. (1) Memahami perkembangan konsep beneficial owner dalam OECD Model.(2) Menjelaskan dan menganalisa kebijakan beneficial owner di Indonesia sudah sesuai dengan kebijakan beneficial owner dalam OECD Model. (3) Mengetahui dan menganalisis upaya-upaya yang dilakukan otoritas pajak di Indonesia dalam menangani permasalahan yang terjadi berhubungan dengan beneficial owner. Penelitian dilakukan dengan cara studi kepustakaan dan didukung dengan beberapa wawancara sebagai penambah pengetahuan terhadap permasalahan yang sedang diteliti. Hasil penelitian menunjukkan Pemerintah Indonesia perlu merevisi beberapa poin kebijakan beneficial owner di Indonesia sesuai OECD Commentary seperti yang tercantum dalam renegotiasi P3B Indonesia-Belanda tahun 2015

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ABSTRACT

Issues of international tax disputes relating to applying tax treaty Article dividends, interest, and royalties are largely due to different interpretations related to the terms beneficial owner. The concept of a beneficial owner was first introduced in the OECD Model's revised 1977 tax treaty. Based on the

background of the problem, the researcher wanted to analyze the concept of beneficial owner in the OECD Model tax treaty. The translation of the problem will be formulated in the form of questions (1) How is the development of beneficial owner concept in OECD Model and Is the policy of beneficial owner in Indonesia in accordance with OECD Model condition? (2) Has the policy on Beneficial Owners in Indonesia changed and its implications for P3B Indonesia since 2015? (3) How is the effort made by the tax authorities in Indonesia to handle any dispute related to the beneficial owner?

This research has several purposes for the concept of beneficial owner in OECD Model tax treaty. (1) Understanding the development of beneficial owner concept in OECD Model (2) Explaining and analyzing beneficial owner policy in Indonesia is in accordance with beneficial owner policy in OECD Model. (3) To know and analyze the efforts made by the tax authorities in Indonesia in handling the problems that occur related to the beneficial owner. The research was conducted by library study and supported by several interviews as an addition of knowledge to the problem under study. The results show that the Government of Indonesia needs to revise some beneficial owner policy points in Indonesia under the OECD Commentary as stated in the renegotiation of the Indonesia-Netherlands P3B in 2015