

Praktik penghindaran pajak oleh Foreign Direct Investment berbentuk Perseroan Terbatas Penanaman Modal Asing

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Abstrak

ABSTRACT

The increase of Foreign Direct Investment (FDI) was improved greatly year to date in our country. Despite of the positive development, there was anomalous condition in Indonesia. On the one side, the Indonesian government seriously done huge efforts to increase FDI realization with special facilities, but on the other side, many foreign companies in terms of Foreign Investment Company did not pay Corporate Income Tax and file Income Tax Return which shown a tax loss for long times. Those anomalous phenomenon was occurred hypothetically due to the practice of tax avoidance by those companies policy. This research aim to capture practice of tax avoidance by the Foreign Investment Company. The research methods using qualitative instrument and participatory observations. Qualitative instrument includes indepth interview with the key informants. This research result indicates there are five practices of tax avoidance which commonly performed through a scheme of transfer pricing, thin capitalization, treaty shopping, controlled foreign corporation (CFC), and the use of tax heaven countries. Those tax avoidance practice was occurred by using the loopholes of Indonesian tax regulation. Another result of this research also depicts our understanding on the close relationship between subsidiary company with its parent company abroad. For further research as theoretical implication, next researcher should be able to combine quantitative as well as qualitative method in order to have robust research result and rigor recommendation.