

Analisis penerapan peraturan anti penyalahgunaan perjanjian penghindaran pajak berganda ditinjau dari ease of administration = Analysis implementation of anti tax treaty abuse rules based on the principle of ease of administration

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Abstrak

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Skripsi ini membahas mengenai studi kasus putusan banding dari sengketa yang terjadi kepada Wajib Pajak dalam penerapan DGT Form ditinjau dari asas ease of administration. Penelitian ini menggunakan pendekatan kuantitatif deskriptif. Data kuantitatif diperoleh melalui studi literatur dan wawancara mendalam. Hasil dari penelitian ini peneliti menyimpulkan bahwa kebijakan Peraturan Peneapan Anti Penyalahgunaan Penghindaran Pajak Berganda yang diatur dalam PER-61/PJ/2009 belum sepenuhnya memenuhi asas ease of administration. Indikator ease of administration yang sudah dipenuhi hanya sebatas Penentuan Subjek dan Objek, sedangkan dalam Penentuan Mekanisme/Prosedur belum memenuhi dalam Indikator kepastian hukum. Selain itu indikator lain seperti Efisiensi dan Kesederhanaan, PER-61/PJ/2009 belum memenuhi asas ease of administration.

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This script discusses the case study of the appeal decision of the disputes that occurred to the Taxpayer in the application of DGT Form in terms of the principle of ease of administration. This research uses descriptive quantitative approach. Quantitative data was obtained through literature studies and in depth interviews. The results of this study the researchers concluded that the policy of Regulation of Anti Tax Treaty Abuse as regulated in PER 61 PJ 2009 has not fully fulfilled the principle of ease of administration. Ease of administration indicator that has been fulfilled is only limited to the Determination of Subject and Object, meanwhile Determination Mechanism Procedures have not fulfilled in the Indicator of Certainty. In addition to other indicators such as Efficiency and Simplicity, PER 61 PJ 2009 has not met the principle of ease of administration