

## Analisis penerapan persetujuan penghindaran pajak berganda P3B Indonesia pada peranan jasa bank kustodian = Implementation analysis of Indonesian tax treaty on the role of custodian bank services

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### Abstrak

Bank kustodian yang menjadi perantara investor asing yang berinvestasi di pasar modal Indonesia berperan dalam pendokumentasian dan administrasi penerapan P3B. Ketentuan mengenai penerapan P3B diatur dalam PER-10/PJ/2017. Namun dalam praktiknya, masih banyak kendala yang dihadapi dalam mematuhi ketentuan PER-10/PJ/2017. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik analisis data kualitatif. Hasil penelitian ini adalah peran bank kustodian yang berkaitan dengan PER-10/PJ/2017 adalah contractual role atau clearing custody role. Adapun tahap-tahap pemenuhan dokumentasi perpajakan P3B, yakni Relief at Source, Quick Refund, dan Tax Reclaim. Sementara itu, masih terdapat kendala yang dialami bank kustodian terkait PER-10/PJ/2017. Oleh karena itu, perlu ditelaah kembali ketentuan yang ada pada PER-10/PJ/2017, jangan sampai ketentuan administratif menghalangi kesempatan wajib pajak yang secara substantif bisa mendapatkan manfaat P3B. Selain itu, sosialisasi atau penjelasan mengenai ketentuan penerapan P3B sebaiknya rutin dilakukan seperlunya, agar tidak ada lagi misinterpretasi terutama dalam industri bank kustodian yang mengurus dokumentasi perpajakan para investor asing.

.....Custodian banks that mediate foreign investors to invest in Indonesia's capital market have a role in documentation and administration of the tax treaty application. Provisions on the tax treaty application is regulated in PER 10 PJ 2017. However, there are still many obstacles encountered in complying PER 10 PJ 2017. This research uses descriptive qualitative method with qualitative data analysis technique. The result of this research shows that the role of custodian bank related to PER 10 PJ 2017 is contractual role or clearing custody role. The stages of fulfillment of tax treaty documentation are Relief at Source, Quick Refund, and Tax Reclaim. Meanwhile, there are still obstacles faced by custodian banks related to PER 10 PJ 2017. Therefore, it is necessary to review the existing provisions in PER 10 PJ 2017, so that administrative provision is not disrupting the opportunity of taxpayers who can substantively get tax treaty benefit. Moreover, the socialization or explanation of tax treaty implementation requirements should be routinely carried out, so that there will be no misinterpretation, especially in the custodian bank industry which take care of the tax documentation of foreign investors.