

Perbandingan implementasi antara agreement exchange of information (AEOI) dengan foreign tax compliance ACT (FATCA) = Comparison of implementation between agreement exchange of information (AEOI) with foreign tax compliance ACT (FATCA)

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Abstrak

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Pemerintah memberikan lampu hijau terhadap keterbukaan informasi bank, pelaksanaan penerapan prinsip keterbukaan informasi ini tidaklah tanpa hambatan. Implementasi FATCA dan AEOI dipandang penting untuk segera dilaksanakan mengingat keikutsertaan Indonesia dalam penandatanganan perjanjian. Namun demikian, Indonesia tidak akan serta merta ikut dalam pelaksanaan keterbukaan informasi di seluruh dunia apabila persyaratan yang diminta belum terpenuhi. Salah satu hal mendasar yang paling penting untuk dipenuhi adalah pemenuhan perangkat hukum dalam negeri terutama dalam ketidakselarasan peraturan perundang-undangan di bidang perpajakan dan perbankan. Hasil Penelitian didapat adalah untuk Implementasi pemberlakuan Foreign Account Tax Compliance Act FATCA adalah Indonesia menerapkan FATCA berdasarkan Intergovernmental Agreement IGA , meskipun demikian penerapan FATCA tidak boleh bertentangan dengan hukum nasional Indonesia di bidang perbankan dan perpajakan, kaitannya dalam kerjasama luar negeri. Karena penerapan FATCA bersifat lintas sektor, maka dalam penerapannya di Indonesia melibatkan dua otoritas yang berbeda yaitu Menteri Keuangan dan Direktorat Jenderal Pajak DJP pada bidang perpajakannya dan Otoritas Jasa Keuangan OJK pada bidang perbankannya. Sedangkan Implementasi Automatic Exchange of Information adalah Indonesia bergabung dalam Global Forum on Transparency and Exchange of Information for Tax Purpose pada September 2009. Untuk menerapkan dengan perangkat hukum di Indonesia, dengan meratifikasi, Karena penerapan Automatic Exchange of Information AEOI bersifat multilateral, maka dalam penerapannya terhadap nasabah khusus Warga Negara Asing WNA serta juga berlaku terhadap Warga Negara Indonesia WNI .

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ABSTRACT

The government gives the green light to bank disclosure, the implementation of the principle of information disclosure is not without obstacles. The implementation of FATCA and AEOI is considered important for immediate implementation considering Indonesia's participation in the signing of the agreement. However, Indonesia will not necessarily participate in the implementation of information disclosure worldwide if the requirements requested have not been met. One of the most important fundamental issues to be fulfilled is the fulfillment of domestic legal instruments, especially in the unconformity of laws and regulations in the field of taxation and banking. The result of the research is to implement the implementation of Foreign Account Tax Compliance Act FATCA is that Indonesia applies FATCA based on Intergovernmental Agreement IGA , although FATCA implementation should not conflict with Indonesian national law in banking and taxation, its relation in foreign cooperation. Because FATCA's application is cross sectoral, in its implementation in Indonesia it involves two different authorities namely the Minister of Finance and the Directorate General of Taxation DJP on the field of taxation and the

Financial Services Authority OJK in its banking field. While the implementation of Automatic Exchange of Information is Indonesia joined in the Global Forum on Transparency and Exchange of Information for Tax Purpose in September 2009. To apply with the law in Indonesia, by ratifying, Because the implementation of Automatic Exchange of Information is multilateral, then in its application to customers Special Foreign Citizens Foreign Citizens as well as applicable to Indonesian Citizens WNI .