

## Analisis base erosion and profit shifting PT STU terhadap hak menarik pajak Indonesia = Analysis of PT STU's base erosion and profit shifting on the right to collect Indonesian taxes

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### Abstrak

Skripsi ini membahas tentang cara-cara PT STU mempraktikkan serangkaian skema Base Erosion and Profit Shifting dalam rangka meminimalisasi pembayaran pajak di Indonesia. Penelitian ini adalah penelitian kualitatif dengan desain studi kasus. Ada tiga transaksi yang digunakan PT STU melakukan upaya Base Erosion and Profit Shifting yaitu pembayaran sewa, transaksi royalti dan skema cash pooling. Transaksi pembayaran sewa dan royalti kepada afiliasi menggerus basis pajak penghasilan badan. Sedangkan skema cash pooling meniadakan kewajiban pembayaran pajak pemotongan dan pemungutan. Hasil penelitian menyarankan bahwa pemerintah sebagai regulator perlu menyusun aturan baru terkait Cash pooling dan royalti, serta menentukan dasar penghitungan royalti dan sewa yang diperbolehkan.

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This thesis discusses the method of PT STU practicing a series of schemes Base Erosion and Profit Shifting in order to minimize tax payment in Indonesia. This reserach is qualitative research with case study design. There are three transactions used by PT STU to make efforts on Base Erosion and Profit Shifting, namely lease payments, royalty transactions and cash pooling schemes. Lease and royalty payment transactions to affiliates erode the corporate income tax base. While the cash pooling scheme eliminates the obligation to pay withholding taxes. The result of the study suggest that the goverment as a regulator needs to develop new rules regarding cash pooling and royalties, and determine the basis for calculating allowable royalties and rent payment.