

Perencanaan Pajak Penghasilan (PPh) Pasal 26 Atas Transaksi Cross Border Leasing Pengadaan Pesawat di Perusahaan Penerbangan Indonesia = Withholding Income Tax Planning Article 26 for Cross-Border Air craft Leasing Transaction in Indonesian Airlines

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Abstrak

Tesis ini membahas salah satu teknik perencanaan pajak atas transaksi sewa lintas batas negara (cross-border leasing), yaitu melalui pendekatan tax treaty dengan negara-negara mitra (menggunakan tax treaty Indonesia-Amerika, Indonesia-Prancis dan Indonesia-Singapura) yang bertujuan mencari tax treaty dengan manfaat terbesar dalam meminimalkan pengenaan PPh Pasal 26 di Indonesia sebagai negara sumber. Metode penelitian adalah kualitatif dengan desain komparatif. Hasil penelitian menunjukkan: terdapat perbedaan karakterisasi objek pajak yaitu sebagai bunga, royalti atau business profit; menyarankan penggunaan tax treaty Indonesia-Prancis sebagai pilihan terbaik dalam skema operating lease; sedangkan dalam skema financial lease, tidak terdapat perbedaan karakterisasi diantara tiga tax treaty tersebut.

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This thesis describes one of tax planning technique on cross-border leasing transaction through the approach of tax treaty with the countries partner (using tax treaty between Indonesia and America, Indonesia and France and Indonesia-Singapore) that seeks to tax treaty with the greatest benefits in minimizing the imposition of income tax article 26 in Indonesia as a source country. The research method is qualitative comparative design. The results showed: there are differences in the tax characterization of the object that is as interest, royalties or profit business; recommends the use of a tax treaty between Indonesia and France as the best choice in operating lease scheme; whereas in the scheme of financial lease, there is no difference between the three characterization of the tax treaty.