

Upaya Pengawasan Awal Direktorat Jenderal Pajak atas Penerapan Peraturan Controlled Foreign Companies di Indonesia = The Feedforward Control of Directorate General of Taxation on Indonesia CFC Rule

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Abstrak

Tansaksi lintas batas semakin mudah dilakukan saat ini, namun tetap diperlukan suatu perencanaan bisnis baik dari sektor ekonomi maupun perpajakan. Umumnya transaksi lintas negara dalam ukuran modal usaha yang besar dilakukan dengan investasi saham melalui pendirian anak perusahaan di Luar Negeri. Upaya penghindaran pajak melalui badan usaha di Luar Negeri disebut *Tax Avoidance on Controlled Foreign Company* (CFC). Untuk menangani upaya penghindaran pajak tersebut, Indonesia menerbitkan Peraturan CFC terbaru yaitu PMK No.107/PMK.03/2017 tentang Penetapan Saat Diperolehnya Dividen dan Dasar Penghitungannya oleh Wajib Pajak Dalam Negeri atas Penyertaan Modal pada Badan Usaha di Luar Negeri Selain Badan Usaha yang Menjual Sahamnya di Bursa Efek. Agar tujuan dari peraturan tersebut dapat tercapai, diperlukan suatu bentuk pengawasan. Pengawasn di awal suatu kegiatan disebut Pengawasan Awal atau *Feedforward*.

Penelitian ini menggunakan pendekatan kualitatif. Data dikumpulkan melalui studi pustaka dan wawancara mendalam terhadap *key informant*.

Penelitian ini menghasilkan dua hasil penelitian. Pertama, penjabaran upaya yang dilakukan Direktorat Jenderal Pajak dalam upaya pengawasan *feedforward* (awal) atas peraturan CFC Indonesia. Kedua, hasil analisis terhadap hambatan yang mungkin dihadapi DJP dalam upaya pengawasan penerapan peraturan CFC Indonesia.

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Nowadays cross-border transactions are easier, but it still need business plan from both economic and tax sectors. Generally, cross-border transactions that involve large business capital are done by investing in shares through the establishment of subsidiaries abroad. Tax avoidance through overseas business entities is called *Tax Avoidance on Controlled Foreign Company* (CFC). To handle such avoidance, Indonesia issues the latest CFC Regulation, PMK No.107/PMK.03/2017 on Stipulation of Dividend and its Calculation by Domestic Tax Payers for Capital Participation in Overseas Enterprises Other than Business Entities Selling Its shares on the Stock Exchange. To achieved the purpose of the rule, a form of supervision is required. The supervisor at the beginning of an activity is called *Early Control* or *Feedforward Control*.

This research uses qualitative approach. Data were collected through literature studies and in-depth interviews of key informants.

This study focused on two research results. First, the description of the efforts made by the Directorate General of Taxation in surveillance feedforward (early) control on Indonesia CFC rule. Second, the results

of an analysis of the constraints that Tax Authorities may face in monitoring the implementation of Indonesia CFC rule.