

## Analisis penerapan ketentuan pertukaran informasi untuk tujuan perpajakan berdasarkan panduan manual Model OECD = Analysis of application of exchange of information for tax purpose

Faris Nur Hakim, author

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### Abstrak

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Tujuan dari Persetujuan Pengenaan Pajak Berganda (P3B) adalah menghindari pengenaan pajak berganda dan mencegah penghindaran pajak. Salah satu cara untuk mencegah penghindaran pajak adalah dengan cara melakukan pertukaran informasi antara dua negara yang terlibat. Pertukaran informasi merupakan fasilitas yang terdapat dalam P3B. Organization for Economic Cooperation and Development (OECD) memandang bahwa pertukaran informasi menawarkan suatu kerangka legal untuk kerjasama antar negara tanpa harus melanggar hak negara lain maupun wajib pajak. Pertukaran informasi ini menjadi alat yang sangat efektif bagi administrasi suatu negara. Sejak 2006 OECD membuat suatu panduan manual yang dapat digunakan oleh setiap negara untuk melakukan pertukaran informasi. Indonesia sebagai salah satu negara yang berada di lingkungan globalisasi ekonomi dunia perlu meningkatkan pemanfaatan fasilitas klausul pertukaran informasi dalam P3B dengan negara treaty partner-nya. Metode penelitian yang digunakan dalam penelitian karya akhir ini adalah deskriptif dengan teknik pengumpulan data dari studi kepustakaan serta wawancara. Pendekatan penelitian yang digunakan dalam skripsi ini adalah kualitatif.

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The goal of the tax treaty are to avoid double taxation and prevent tax avoidance and tax evasion. One way to prevent this by uses exchange of information between the two countries involved. Exchange of information is one of facility in tax treaty. The OECD considers that the exchange of information offers a legitimate framework for cooperation between countries without having to violate the rights of other countries as well as taxpayers. This information exchange becomes a very effective tool for administration taxation of a nation. Since 2006 The OECD make a manual guidelines that can be used by each competent authority to do exchange of information. Indonesia as one of the countries that are in the circle of economic globalization of the world needs to boost usage of facilities the exchange of information clause in the treaty country P3B with his partner. The research method used in the writing of this thesis is description with data collection techniques of literary study and study-related interviews. The research approach used in this thesis is qualitative., The goal of the tax treaty are to avoid double taxation and prevent tax avoidance and tax evasion. One way to prevent this by uses exchange of information between the two countries involved. Exchange of information is one of facility in tax treaty. The OECD considers that the exchange of information offers a legitimate framework for cooperation between countries without having to violate the rights of other countries as well as taxpayers. This information

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