

# Analisis rekomendasi base erosion and profit shifting action plan 12: mandatory disclosure rules di Indonesia = Analysis of recommendation base erosion and profit shifting action plan 12: mandatory disclosure rules in Indonesia / Dyah Santi Palupi

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Abstrak

## **ABSTRAK**

Pada tahun 2015, negara-negara yang tergabung dalam Organization of Economic Co-operation and Development dan G20 termasuk Indonesia sepakat menjalankan 15 rencana aksi yang disebut Base Erosion and Profit Shifting BEPS Action Plan untuk mengatasi masalah penggerusan basis pajak dan pengalihan laba. Salah rencana aksinya adalah BEPS Action Plan 12: Mandatory Disclosure Rules untuk menangkal aggressive tax planning. BEPS Action Plan 12: Mandatory Disclosure Rules merupakan pelaporan wajib bagi Wajib Pajak dan promotor untuk mengungkapkan skema perencanaan pajak tax planning yang dijalankan dalam rangka mendapat informasi dini mengenai perencanaan pajak agresif aggressive tax planning . Penelitian ini bertujuan untuk mengetahui tantangan yang dihadapi dalam pengimplementasian, bentuk dan kerangka desain implementasi yang sesuai, serta dampak dari pengimplementasian rekomendasi BEPS Action Plan 12: Mandatory Disclosure Rules di Indonesia. Penelitian dilakukan dengan pendekatan kualitatif dan pengumpulan data yang dilakukan berupa studi kepustakaan dan wawancara mendalam dengan praktisi, akademisi dan otoritas pajak di Indonesia. Hasil penelitian ini menunjukkan tantangan utama yang dihadapi adalah landasan hukum, bentuk implementasi berupa Peraturan Menteri Keuangan, dan pengimplementasian menimbulkan dampak positif dan negatif.

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## **ABSTRACT**

In 2015, countries in the Organization of Economic Co operation and Development OECD and G20 including Indonesia have agreed to implement 15 action plans called the Base Erosion and Profit Shifting BEPS Action Plan to address the problem of the tax base erosion and profit shifting. One of the action plans is BEPS Action Plan 12 Mandatory Disclosure Rules to counter aggressive tax planning. BEPS Action Plan 12 Mandatory Disclosure Rules is mandatory reporting for Taxpayers and promoters to disclose tax planning schemes undertaken in order to obtain early information on aggressive tax planning. This study aims to determine the challenges faced in implementing, the form and design framework of the appropriate implementation, and the impact of the implementation of BEPS Action Plan 12 Mandatory Disclosure Rules in Indonesia. The research is conducted with qualitative approach and data collection is conducted through literature review and in depth interview with practitioner, academics and tax authority in Indonesia. The results of this study indicate the main challenges faced is the legal basis, the form of implementation is Regulation of the Minister of Finance, and the implementation has positive and negative impacts.