

PENERAPAN *AUTOMATIC EXCHANGE OF INFORMATION* (AEOI) IN TAX MATTERS DI INDONESIA

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Abstrak

Skripsi ini membahas mengenai penerapan perjanjian *Automatic Exchange of Information* atau pertukaran data informasi keuangan pajak di Indonesia untuk menekan penghindaran pajak (*Tax Avoidance*) dan pengelakan pajak (*Tax Evasion*). OECD sebagai lembaga internasional memegang peran penting untuk memberikan pedoman dan aturan baku dalam pelaksanaan *Automatic Exchange of Information* (AEOI) terhadap peserta negara mitra yurisdiksi yang termuat di dalam *Common Reporting Standart* (CRS). Oleh sebab itu negara Indonesia harus melakukan penyesuaian dan integrasi ke dalam berbagai peraturan nasional, melakukan negosiasi strategi terhadap negara yang menjadi subjek pertukaran informasi data, dan meminimalisir hambatan dan tantangan yang akan dihadapi dalam penerapan AEOI.

Penelitian ini menggunakan metode penelitian yuridis normatif dengan sifat penulisan deksriptif analitis. Pengumpulan data dilakukan dengan studi pustaka. Data yang terkumpul kemudian di analisis secara kualitatif. Tujuan penelitian adalah untuk mengetahui bagaimana bagaimana penerapan perjanjian AEOI dan implikasinya terhadap penerimaan pajak di Indonesia

Kata kunci : *Automatic Exchange of Information*, OECD, *Common Reporting Standart*

IMPLEMENTATION AUTOMATIC EXCHANGE OF INFORMATION IN TAX MATTER IN INDONESIA

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Abstract

This thesis discusses the application of the Covenant of the Automatic Exchange of Information or financial information in Indonesia to hold the tax evasion and avoidance. The OECD as international organization holding important roles to guide and make the rules of the implementation of Automatic Exchange of Information (AEOI) against participants of the partner countries jurisdiction contained in the Common Reporting Standard (CRS). Therefore, the State of Indonesia should do the adjustment and integration into the various national regulations, negotiating strategy towards the country that became the subject of exchange of information, data and minimize the barriers and challenges that will encountered in the application of the AEOI.

This Thesis uses normative juridical method. The typical of The text is analytical descriptive. The source of data by study of the literature. The data collected is in qualitative analysis. The purpose of the research was to find out how the implementation of the Treaty and the implications for the acceptance of the AEOI taxes in Indonesia

Key Word : Automatic Exchange of Information, OECD, Common Reporting Standart