

ABSTRAK

Penelitian ini bertujuan untuk menganalisis tingkat kepatuhan pemenuhan administrasi perpajakan sehubungan dengan penerapan kebijakan *tax treaty*, konsistensi penerapan kebijakan *tax treaty* selama pelaksanaan transaksi internasional dan pengaruh penerapan kebijakan *tax treaty* terhadap *cost saving* bagi PT TPS.

Penelitian ini menggunakan metode kualitatif dengan jenis penelitian deskriptif. Penelitian ini menggunakan data primer yang diperoleh dari hasil wawancara dengan dua informan yang terlibat dalam pelaksanaan transaksi internasional dengan P&O Dover dan data sekunder berupa dokumen yang berkaitan dengan penerapan tarif *tax treaty*.

Hasil penelitian menunjukkan bahwa: *Pertama*, terdapat ketidakpatuhan pemenuhan administratif perpajakan atas penerapan kebijakan tarif *tax treaty* pada transaksi internasional karena keterlambatan penyampaian dokumen SKD oleh P&O Dover kepada PT TPS yang disampaikan setelah periode penyampaian/pelaporan pajak, namun tarif *tax treaty* tetap menjadi dasar pemotongan pajak; *Kedua*, kebijakan tarif *tax treaty* telah diterapkan secara konsisten selama tahun 2015 s/d 2019 dengan menerapkan tarif *tax treaty* sebagai dasar pemotongan pajak atas penghasilan dividen dan menyerahkan ketentuan pemajakan atas penghasilan jasa manajemen kepada negara domisili; *Ketiga*, penerapan kebijakan *tax treaty* tersebut menguntungkan bagi PT TPS pajak karena dengan penurunan tarif pemotongan pajak tersebut maka terdapat *cost saving* atas selisih hutang pajak yang akan dibayarkan oleh PT TPS, sehingga dana tersebut akan dioptimalkan melalui instrument investasi.

Kata kunci: *Tax Treaty*, transaksi internasional, kepatuhan administrasi perpajakan, konsistensi penerapan *tax treaty*, *cost saving*

ABSTRACT

This research aimed to analyze the level of compliance with tax obligations due to tax treaty policy implementation, its consistency during international transaction implementation, and its effect on the cost-saving. This research was descriptive-qualitative. Furthermore, the data were both primary and secondary.

The primary data were taken from interviews with two informants in the international transaction. While the secondary data were in the form of documents related to tax treaty implementation. The result showed that: first, there was non-compliance with the fulfilment of tax administration on the tax treaty rate policy implementation on international transactions due to delays in submitting SKD/COD (Certificate of Domicile) documents by foreign taxpayers.

It was submitted after tax reporting period. However, the tax treaty rate remains the basis for tax deductions. Secondly, the tax treaty rate policy was implemented consistently during 2015-2019 with the tax treaty rate as a basis for withholding tax on dividend income and submitting tax provisions on income from management services to the country of residence. Third, the tax treaty rate policy implementation was profitable for by taxpayer because by reducing the tax withholding rate, there was a cost saving on the difference in tax debt that would be paid by taxpayer. Therefore, these funds would be optimized through investment instruments.

Keywords: tax treaty, international transaction, tax administration compliance, consistency of tax treaty implementation, cost saving

