Journal of Positive School Psychology http://journalppw.com
2022, Vol. 6, No. 6, 1891 – 1899

APPLICATION OF OECD MODEL P3B PRINCIPLES IN E-COMMERCE TRANSACTIONS IN INDONESIA

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Abstract

In the midst of the Covid-19 pandemic which brought a reduction in conventional taxes, the Indonesian government sought to achieve the potential for e-commerce taxes which were very potential due to the significant increase in e-commerce transactions. This effort could have implications for the occurrence of double taxation, which in turn will create a trade war and an unfavorable investment climate. Therefore, even though Indonesia was born using the UN P3B model, in reality it continues to harmonize e-commerce tax collection efforts with the OECD consensus.

Keywords: P3B, tax e-commerce, Tax treaty, Double Tax, OECD.

INTRODUCTION

The Covid-19 pandemic in Indonesia, there has been a significant acceleration in the increase in digital or e-commerce transactions. Principal Economist of the Payment System Policy Department of Bank Indonesia, Agung Bayu Purwoko, stated that the trend of digitization in Indonesia was accelerating in the era of the Covid-19 pandemic, namely through changes in people's behavior. Digital adoption in Indonesia is increasing rapidly and continues to boost digital transaction activities in community activities and is increasingly accelerated in the era of the Covid-19 pandemic. Agung said that since the pandemic, people's activities have shifted from conventional to online, including in carrying out financial transactions such as shopping and so on due to restrictions on economic activity to reduce the number of Covid-19 cases in Indonesia (Setiawan, 2020).

Even according to the Minister of PPN Head of Bappenas Suharso Monoarfa, social restrictions or PSBB to micro PPKM in addition to reducing the rate of transmission of Covid-19, it can also spur digitalization activities, one of which is increasing e-commerce business. Suharso said that the annual growth of e-commerce sales reached 15.4%. In fact, e-commerce gross merchandise value (GMV) sales rose 54% from USD21 billion in 2019 to USD32 billion (or equivalent to IDR266.3 trillion) and continued to increase to USD83 billion in 2025. (Indonesia.go.id, 2021)

This is certainly good news in the midst of the reality that the number of state revenues has fallen drastically due to the Covid-19 pandemic. Minister of Finance Sri Mulyani Indrawati (6/1/2021), said:

"In general, the 2020 State Budget has a deficit of IDR 956.3 trillion or equivalent to 6.09% of Gross Domestic Product (GDP). The budget deficit occurs because state revenues are much lower than state expenditures. Where state revenues in 2020 amounted to IDR1,633 trillion and state expenditures reached IDR 2, 589 trillion, while tax revenues in 2020 fell quite deeply. The corona virus pandemic

(Coronavirus Disease-2019/Covid-19) which has brought the Indonesian economy to a standstill has caused tax payments to sink. 2020 tax revenues are the hardest hit by the impact of the Covid-19 pandemic which is affecting the economic downturn." (Putri, 2021).

Therefore, the accelerated growth of e-commerce can make a positive contribution to the country's economy, which currently really needs new tax revenues. However, in reality, this is not easy because a comprehensive set of rules is needed so that tax collection on e-commerce transactions does not cause double taxation problems between Indonesia and other countries.

The majority of P3B applications around the world refer to two models, namely the OECD tax convention model or the UN tax convention. In the two models, there are similarities, namely regulating the concept of sharing taxation rights in international aspects of investment and business transactions. The difference is, the OECD model is considered more pro to the model holder who exports while the UN model is considered pro to the party who imports in order to get the right to taxation.

However, each country has the authority to determine its tax jurisdiction. In this case, because each country tries to collect taxes as much as possible, and along with investment activities that are increasingly massive from developed countries to developing countries, there is a vulnerability to double taxation. To overcome this, then each country entered into a tax treaty or tax treaty rule.

When there is a tax overlap between one country and another, the main legal sources of international taxation are domestic tax laws and Double Taxation Avoidance Agreements (P3B) or known as Tax Treaties, Double Tax Agreements, or Agreement for the Avoidance of Double Taxation and The Prevention of Fiscal Evasion with Respect of Taxes on Income (Zain, 2003).

If this P3B problem occurs or cannot be avoided, then what happens is that people will decrease their interest in e-commerce transactions, there will be a trade war and also the lack of new investment in Indonesia and vice versa if you are not observant, Indonesia will increasingly lose the potential for e-tax the future huge commerce?

RESEARCH METHOD

The research method that will be used in this research is the normative juridical method or the doctrinal (dogmatic) legal research method. This doctrinal method is carried out by studying, maintaining, and developing positive legal structures with logical structures, which are called doctrinal studies so that they can also be called normative legal studies. Then, because this research is a comparative study of how the application of tax rules for the e-commerce industry in particular to see how the harmonization between the rules set by Indonesia and the rules set in the international world.

RESULTS AND DISCUSSIONS

As we know, Tax Treaty, which stands for the Double Taxation Avoidance Agreement or known as the tax treaty, is an international agreement in the field of taxation between the two countries that regulates the distribution of taxation rights on income received or obtained by residents of one country or residents of both countries in the agreement. The distribution of these rights is regulated with the aim of preventing as much as possible the imposition of double taxation. (Lathifa, 2019).

According to the OECD (Organization for Economic Co-operation and Development) or the Organization for Economic Cooperation and Development, what is meant by the 1977 Model Double Taxation Convention and Income on Capital, is double taxation (international) defined as the imposition of the same type of tax by two countries (or more) for the same tax subject and for the same tax object, and in the same period. It can also be interpreted as the imposition of the same type of tax by two (or more) countries on different tax subjects on the same tax object. At a meeting in Paris in 1977, the OECD formulated Double taxation arises when two or more countries impose taxes on the same taxpayer in respect of the same taxable income or capital. In other words, the same income is being taxed twice – the country of source where the income arises and the country of residence where the income is received) (OECD, 1977).

According to Kotler & Armstrong (2012) E-commerce is an on-line network that is carried out by someone using a computer. E-commerce is used by someone in carrying out their business activities and is used by consumers to obtain information on goods or services in determining their choice. Meanwhile, according to Wong (2010) e-commerce is a business transaction in marketing goods and services through electronic systems, such as radio, television and computer networks or the internet.

Meanwhile, the definition of e-commerce that has been used as an international standard and that has been mutually agreed upon, still does not exist. But in general we can mean that e-commerce is a dynamic set of technologies, applications, and business processes that link enterprises, customers, and communities through electronic transactions and electronic exchange of goods, services and information (Baum, 1999).

According to Mariza Arfina and Robert Marpuang, e-commerce or commonly known as e-com can be interpreted as a way of shopping or trading online or direct selling that utilizes internet facilities where there is a website that provides "get and deliver" services (hestanto, n.d.) Or it can be concluded that the notion of E-commerce is a business process using electronic technology that connects companies, consumers, and the public in the form of electronic transactions. Thus, in principle, a business with E-commerce is a scripless paperless trading business (Munir Fuady, 2002). E-commerce is a business activity involving consumers (consumers), manufactures (manufactures), service providers and intermediaries (intermediaries) using computer networks, namely the internet network.

OECD Tax Treaty Concept

According to the OECD (Organization for Economic Co-operation and Development) or the Organization for Economic Cooperation and Development, what is meant by the Model Double Taxation Convention and Income on Capital 1977, is double taxation (international) is defined as the imposition of the same type of tax by two countries (or more) for the same tax subject and for the same tax object, and in the same period. It can also be interpreted as the imposition of the same type of tax by two (or more) countries on different tax subjects on the same tax object . At a meeting in Paris in 1977, the OECD formulated; (OECD, 1977) “Double taxation arises when two or more countries impose taxes on the same taxpayer in respect of the same taxable income or capital. In other words, the same income is being taxed twice – the country of source where the income arises and the country of residence where the income is received)”. The preamble above confirms that the purpose of the establishment of the Double Taxation Avoidance Agreement (P3B) is not only to eliminate double taxation of income and capital (Luc De Broe, 2020), but also to eliminate opportunities for tax treaty abuse which is solely used to avoid taxes or reduce the tax burden that should be owed. For example, through treaty shopping schemes, rule shopping, or round tripping. According to the Vienna Convention on the Law of Treaties (VCLT), the preamble itself is an integral part of the context of an international agreement that cannot be separated (Darussalam and Danny Septriadi, 2017). For this reason, the preamble position of a P3B provides an important meaning in the P3B interpretation process. (news.ddtc.co.id, 2017)

The principle adopted by the OECD Model in avoiding double taxation is to give the domicile country the main right of taxation. The use of these principles does not become a problem when the countries involved in the agreement are balanced, both in terms of trade, capital flows, and technology flows (know how), because each party is balanced, no one is harmed or benefited from the tax perspective. It is different if the countries that make the agreement are not in a balanced situation both in the economic and trade sectors. In such circumstances, from the point of view of tax revenue, the OECD Convention Model will be very detrimental to state parties whose positions are weak, which are generally sources of income. (Jaja Zakaria, 2018).

In 2017, there was an update in the OECD Model Tax Convention on Income and Capital (hereinafter referred to as the OECD Model 2017) with one of the objectives to support the implementation of the Base Erosion and Profit Shifting (BEPS) action plan. One of the important changes in the OECD Model 2017, is related to changes in the preamble which reads as follows:

"Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income and on capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States."

Potential E-commerce Tax Income

Researcher from the Institute for Development of economics and Finance (Indef) from the Center of Innovation and Digital Economy Nailul Huda, revealed that in 2020, digital company transactions operating in Indonesia reached around IDR120 trillion, so the potential state revenue from VAT reached IDR12 trillion per year. However, because not all digital companies are subject to VAT, according to data from the Directorate General of Taxes, the Ministry of Finance has only collected IDR2.1 trillion. Where from VAT the potential is IDR12 trillion, but in reality the one who pays is no more than half and if the With Holing Tax (WHT) is already running, then the potential for VAT and WHT for digital companies can be up to IDR15 trillion. (Potensi Pajak Digital di Indonesia (Investor), 2021)

Not only that, research from Action Aid International predicts that global companies whose tools and services are most often used in Indonesia are Facebook, Alphabet, and Microsoft, by looking at cases such as Indonesia, Brazil, Bangladesh, Nigeria, and 20 countries. In other words, the potential unpaid taxes of three digital corporations, namely Facebook, Alphabet, and Microsoft, reaches USD 2.8 billion. Indonesia is one of the countries with the highest tax gap, according to the publication of Action aid International.(pajak Online, 2021)

The World Market monitor even predicts that by 2025 the digital economy will contribute 9.5% of Indonesia's GDP. This figure is a relatively very good number, this was triggered by the corona pandemic which caused the acceleration of the application of the digital economy or the online era in Indonesia. The government also noted that every year the growth of the digital economy industry increased by 40% and during the pandemic the increase in purchases through e-commerce experienced an increase in sales of 26% per month which was equivalent to IDR36 trillion. (Kontan, 2021)

Implementation in Indonesia

Indonesia has an The Income Tax Law (UU PPh) in 1984 and Law No. 7/1983, which was then amended several times and the last one with Law No. 36/2008. Indonesia's tax treaty began to be negotiated in the period 1984-1999, namely after the Income Tax Law and UN issued the 1980 UN Model. The position of the Double Taxation Avoidance Agreement (P3B) or tax treaty on the Income Tax Law is where the Income Tax Law also regulates taxes outside the customs area. In some countries this tax treaty agreement can apply by law or not be made part of the tax law, but the tax treaty comes into effect when the agreement has been signed by both parties so that this tax treaty is Lex specialis from the tax law. Lex specialis derogat legi generalis is one of the legal principles, which implies that special legal rules will override general legal rules or in this case a tax treaty will override general laws or Lex generalis, namely the Income Tax Law.

The articles in the Tax Treaty also have a higher legal force than the income tax law. This is summarized by Professor Mansury (2004) which states that Article 27 of the VLCT is written internal law and observance of treaties: Parties to a treaty cannot use domestic law as a justification for not implementing the provisions of a treaty. Furthermore, Mansury also mentioned that tax treaties give rise to rights and obligations for the country that entered into the relevant tax treaty based on international public law. These countries must carry out the provisions of the treaty in good faith according to the 1969 VLCT which determines the pacta sunt servanda. (Suwardi, 2020).

The implementation of substantive articles in Indonesia's P3B with partner countries is generally contained in articles 6 to 2 in the OECD Model. Specifically, Article 22 regarding taxation on capital is not regulated in the income tax law. These articles will be implemented by taxpayers through the monthly report tax art. 21/ 26, tax art. 23/26 or corporate income tax return report. (Suwardi, 2020) .

By agreeing to the tax treaty agreement, Indonesia must be prepared to waive taxation rights on business profits earned by residents of the treaty partner country without going through a PE (Permanent Establishment/BUT). To defend its taxation rights, Indonesia adopted the definition of PE according to the UN Model which is broader and more beneficial to Indonesia than the definition of PE according to the OECD Model.

Regarding the Indonesian P3B Model, Surahmat (2000) said that Since Indonesia is a developing country, the principle adopted in the policy on double taxation avoidance agreement is the UN Model. However, it does not mean that all the provisions in the UN Model are then used by Indonesia. The principle adopted is a combination of the UN Model and the main principles contained in the national tax law. The combination of the two models produces a model called the Indonesian Model which is used as the basis for carrying out negotiations on the agreement to avoid double taxation.

The main difference is that, according to the UN Model, service delivery activities by residents of the domicile country carried out in the source country can result in PE in the source country, depending on the length of the activity. In other words, Indonesia's tax treaty policy regarding the definition of PE places Indonesia as a source country that wants to maintain the right to tax on business profits. Meanwhile, the realization of the tax treaty policy is reflected in the Indonesian Model, namely the distinction is based on whether the activity of providing services can result in PE or not and can be classified according to the predicate of the treaty partner country. In general, the practice of implementing tax treaty in Indonesia is carried out by SPDN which makes payment transactions abroad or receives income from abroad. Money transactions out of the tax jurisdiction will potentially have taxes that must be deducted by the SPDN making payments abroad.

The OECD has created an e-commerce tax framework platform since 1998 and has been implementing it since 2001, while Indonesia itself has only started to create an e-commerce tax framework since 2017 and has only been implemented since 2018 (pajakku, 2021). Considering Indonesia's tax treaty policy that wants to maintain taxation rights on the profit business, the actual risk of double taxation is greater, one of the cases that surfaced was in 2019 where the Minister of Finance stipulates the Minister of Finance Regulation (PMK) Number 210/PMK.010/2018 concerning Tax Treatment of Trade Transactions through Electronic Systems (e-commerce). The regulation was originally planned to be effective from April 1, 2019 which includes digital or e-commerce taxes on certain services.

The spirit of the Minister of Finance Regulation Number 210/PMK.010/2018 is to maintain equal treatment between trading through electronic systems (e-commerce) and conventional trading. In addition, the government wishes to supervise marketplace platform providers, traders and service providers in the marketplace by requiring them to fulfill administrative obligations such as submitting a Tax ID (NPWP) or ID Number (NIK) and recapitulation of trade transactions. Furthermore, the Directorate General of Taxes will process the data to explore potential tax revenues through tax intensification and intensification. (Fitriandi, 2020).

However, the Minister of Finance Regulation was withdrawn by the Minister of Finance before it became effective. The withdrawal was carried out on the grounds that there was still a demand for better coordination and synchronization than the existing one between government agencies and the ministries themselves. This coordination is important so that the regulations on e-commerce that are awaited are efficient, fair and also have a positive impact on maximum economic growth. With this withdrawal, the Minister of Finance hopes that the government can carry out better socialization and communication with all stakeholders. (kemenkeu, 2019).

Some people think that the main reason for the withdrawal of this rule is more political in nature because in the year and month that is near the presidential election, it is feared that it will have an impact on the number of millennial voters who will make shifting choices due to the imposition of the tax (IndoTelko, 2019). Therefore, this withdrawal is interpreted as being more about setting the wrong time than the reason for avoiding double taxation. After the election, it is predicted that there will be regulations that are not much different.

Base on Government Regulation Number 80/2019 as known Trading through Electronic Systems (PMSE) or the trading whose transactions are carried out through a series and electronic procedures, various definitions related to PMSE activities are listed, including the definition of digital goods and digital services. Digital goods are any intangible goods in the form of electronic or digital information, including goods that are the result of conversion or conversion or goods that are originally in electronic form, including but not limited to software, multimedia, and electronic data.

The Digital Services are services that are sent via the internet or electronic networks, are automated or involve little human intervention, and it is impossible to ensure it without information technology, including but not limited to software-based services. The continuation of this PP can also be found later in Minister of Finance Regulations Number 48/PMK.03/2020 where the VAT levies apply to any party who utilizes digital products in the form of intangible goods and services, both companies and domestic consumers. In PMK 48/2020 it is said that the collection, deposit, and reporting of VAT related to digital products must be carried out by companies originating from abroad and will be carried out by PSME actors. If the digital company does not have a physical presence in Indonesia, they can appoint a representative or representative office in the country, so that they are tasked with collecting VAT on the PMSE. This regulation was issued with the aim that various digital products such as streaming music, movies, games and digital applications as well as various online services from abroad can also be taxed. This means additional income for the country.

On the other hand, this regulation was issued as a business effort, especially domestically and abroad, both digitally, to create justice and equality for all existing business actors, both conventional and digital, at home and abroad. The plan is for the government to implement a strategy where the VAT levy adds to the post of tax receipts and after withdrawing VAT on PMSE, the next DGT collects income tax (WHT) who's Government Regulation (PP) will be determined later.

However, the government through the Director of International Taxation at the Directorate General of Taxes at the Ministry of Finance John Hutagaol confirmed that the PP was still waiting for The Organization for Economic Co-operation and Development (OECD) consensus on the digital economy. This is because the tax authorities assess that the imposition of taxes on income from digital economic activities can lead to double taxation. (Kontan.co.id, 2020)

This is where a legal loophole arises where the status of a foreign e-commerce company has not been regulated to meet the requirements to form a permanent business form to be categorized as a foreign tax subject, as well as the provisions of Indonesian P3B with partner countries have not regulated e-commerce as a PE. The implication of not regulating foreign e-commerce companies as a permanent establishment is that foreign e-commerce companies that receive income from Indonesia that should be subject to income tax cannot be subject to sanctions. The application of the income tax law and the VAT law is set aside if there is a tax treaty between Indonesia and a partner country. If it is forced for foreign e-commerce companies at this time to be subject to income tax and VAT, it can cause double taxation for foreign e-commerce companies. Suriyadi SH, concluded that taxes on e-commerce transactions need to be regulated more specifically in tax regulations, especially provisions regarding the classification of e-commerce companies as domestic or foreign tax subjects, because based on this classification it will provide clarity and will make it easier for the government to impose sanctions for non-performance of tax obligations.

The difficulty in implementing this digital tax, which is overshadowed by the possibility of double taxes and also special rules that have not been agreed upon, especially by big countries after the implementation of PMK 48/2020, was clearly reflected when the United States then judged that the rules applied by Indonesia felt inadequate. Fair and discriminatory against digital companies from America, and therefore can be given retaliation and result in a trade war. (Kontan.co.id, n.d.)

PMK 48/2020 is increasingly hanging and cannot be enforced after the G20 meeting in June 2020, Minister of Finance Sri Mulyani Indrawati confirmed that this regulation was rejected, especially digital taxes, including streaming services watching Netflix, Facebook social media, to e-mail. -commerce giants like Amazon. The reason is America does not accept Indonesia's tax policy. However, at the meeting, Sri Mulyani confirmed that there was progress in consensus between these countries where the OECD or the Organization for Economic Cooperation and Development had succeeded in establishing at least two pillars related to digital taxation policies. (Sylke Febrina Laucereno, 2020).

The two pillars in question are 1; Unified Approach and Pillar 2; Global Anti Base Erosion (GlOBE). However, the OECD has not provided further news on when exactly these 2 pillars will be discussed again, the reason for the OECD is that now is an important time to focus on handling the impact of the Corona pandemic, so that the official digital tax consensus has been postponed (Laoli, 2020).

This consensus is important because the digital tax consensus is believed to be able to avoid the imposition of a unilateral digital tax or digital service tax (DST). OECD Secretary General, Gurria believes the unilateral implementation of DST will encourage trade wars and cut global GDP by 1% per year.

Thus, we can conclude that although Indonesia adopts the UN model of P3B and is aggressive in pursuing e-commerce taxes, in practice the Indonesian government is realistic enough to cooperate with the OECD to produce a win-win solution.

Indonesia even clearly continues to cooperate with the OECD. The Indonesian government has extended a joint work program with the OECD for the 2019-2021 period. The previous one has been running for 10 years, the period is every 2 years and continues to be extended. This partnership is said to be important in policy formulation, especially taxes in the country. Minister of Finance Sri Mulyani Indrawati emphasized that the partnership with the Organization for Economic Co-operation and Development (OECD) was an opportunity to share experiences on inclusive and sustainable development. One aspect that can be shared and studied, according to him, is related to tax policy. Indonesia can learn from every tax policy from other countries. Moreover, tax administration and compliance are one aspect of the OECD-Indonesia Joint Work Program.

Therefore, it is very unlikely that double taxation will occur. As long as the Indonesian government is always committed to following the provisions agreed in the OECD major forum.

CONCLUSION

Although Indonesia has its own tax jurisdiction, in setting e-commerce taxes, the Indonesian government cannot set the rules unilaterally because it can lead to multiple taxation. The emergence of double taxation can trigger a trade war and also an unfavorable investment climate.

To pursue the potential for higher e-commerce tax revenues during the COVID-19 pandemic due to the increase in E-commerce transactions, the choice of partnering with the OECD is the most profitable and effective option considering that Indonesia needs adequate access to financial data for both multinational companies and large companies that are domiciled in developed countries.

Unlike most parties who continue to push for the government to make more detailed regulations on e-commerce, Indonesia has precisely coordinated and encouraged the OECD to immediately establish an e-commerce tax consensus so that e-commerce tax justice between large and developing countries can be realized immediately.

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