

Taxation of Technical Services Income Under Indonesia-Japan Treaty: Case Study of PT XYZ

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Abstract

As abundance of employees are available in this country, this subsidiary operates a manufacturing where otomotive parts are produced and traded. To enable this manufacturing producing and trading these parts, the nonresident MNC license intangibles, e. Under an agreement, the subsidiary pays initial fees therefor. Thereafter, an application of patent right is launched to the Government for this invention and then licensed to the subsidiary. Under the 1983 Income Tax Act as recently was amended in 2008, while initial fees with regard to the new product are taxed as business profits where the services are provided more than 60 days otherwise the income items are taxed under Art 26 ITA. Notwithstanding the ITA, however the 1982 Indonesian-Japanese Tax Treaty does neither includes those initial fees in the definition of the term 'royalties' nor technical services which creates a permanent establishment. The Treaty limits the services p. only to furnishing of consultancy or supervisory services in connection with building construction or installation project. Regarding professional services of an independent character, Art 14 Treaty provides criteria for source taxation the fixed base clause or the rendering of services for a period aggregating more than 183 days within a calendar year. As the nonresident parent is a manufacturing company and this provision pertains to independent personal services a question arises whether Art 14 of the Treaty is relevant to this case.

I. BACKGROUND

Overall objective of tax system is revenue for the Government to finance public services and economic development prosperitng the nation. Budgeted tax revenue in 2020 is about Rp 1.639,90 Trilyun or 3,96% above 2019 target (Rp 1.577,50). As the GDP grows 5,02% and inflation rate is 3,1%, so the natural tax base growth is about 8,27%. However, as the 2019 tentative tax revenue was only 85,53% of budget, it suffers contraction revenue of 0,15%. Hence, for this fiscal year to reach the target it is necessary to achieve revenue

growth of 23,10%. It means that for that purpose, about 279% tax buoyancy (gross revenue growth : PDB growth) and hard effort are required. In addition, 5 priority programs launched by the 2019-2024 Government may influence the achievement of the 2020 budgeted revenue. Whereas human resources and infrastructures development demand the increase in tax revenue, the uplift of investment and business climates, debureaucratization, deregulation and Omnibus Law on Regulation and Tax Incentives for Encouraging Economic Development may reduce tax revenue.

Tabel 1 Tax Revenue Realized 2011-2019 (www.bisnis)

Year	Target (T)	Realized (T)	% Realization
2020	1.639,90		
2019	1.577,50	1.332,10	85,52
2018	1.424,00	1.344,10	92,41
2017	1.283,60	1.232,25	96,00
2016	1.355,20	1.105,90	81,54
2015	1.294,20	1.060,80	81,50
2014	1.072,30	985,14	91,50
2013	995,20	921,40	93,40
2012	869,29	839,34	96,40
2011	752,07	747,79	99,43

Bisnis Indonesia 8 Januari 2020 states that GDP 2019 is about Rp 16.010T. OECD Report on Comparative Survey Value-Added Tax in Central and Eastern European Countries (1998) informs that the minimum revenue produced by a broad base Consumption type VAT is 4% (40% of tax rate) out of GDP (Rp 640 T). With people's consumption spending 60% of GDP (Rp 9.606 T), where the basic necessities is assumed to be 20%, then the potential VAT revenue is Rp 768 T (or 4,79% below Thailand - 5,81% and Vietnam - 6,18%). Meanwhile, Nailul Huda a researcher of INDEF (in TOR for FGD Optimalisasi Penerimaan Perpajakan Nasional, DPR, 4 February 2020, unpublished) indicates 5 problems of achieving target: (a) lacking of tax personnel, (b) low compliance (2019 only 67,4% lower than 2018 – 72,6%), (c) inefficiency, (d) pro-business, and (e) ineffectiveness of fiscal relaxation. Carlos A Silvany (in Richard M Bird and Milka Casanegra de Janctscher, 1992, Improving Tax Administration in Developing Countries) mentions 4 key shortfalls origin: (1) gap between potential and registered taxpayers, (2) gap between registered taxpayers and return filers, (3) gap between reported tax and potential tax according to laws, and (4) delinquent taxpayers (gap between eventual tax assessed by administration and those actually paid).

As to overcome the third shortfall, tax administration audits some taxpayers, including PT XYZ. In 2016, PT XYZ enjoyed technical services given by her associated, XYZ Co Ltd Japan. These services let say worth of USD 10,000. Based on Art 1 Treaty, auditor was of the opinion that when XYZ Co Ltd is willing to benefits from the Treaty, it must be a resident of Japan. For this purpose, the DGT (Director General of Tax) Decree No: PER-61/PJ/2009 as amended by Decree No: 24/PJ/2010 provides that to prove whether any corporate is a resident of Japan, it has to show a Certificate of Residence (CoR). Due to the failure in

showing the CoR made by XYZ Co Ltd., auditor refused the benefit of the Treaty. Therefore this company is subject to Art 26 ITA withholding tax of 20%.

II. RESEARCH METHODOLOGY

This study employs qualitative approach analyses using collected secondary data and interviewing some informen. Qualitative analyses was used by reviewing literatures and materials those are accesible in the open sources. It does also analysing and comparing the implementation of audit whether these officials are acting according to the laws and regulations including Treaty. As was mentioned above, in additon to data, this study borrowed the result of interviews made by Rara Willys with some informen whome are considered relevant to this study.

III. LITERATURE REVIEWS

Overview of taxation of technical services income of a nonresident under the ITA

Unlike the OECD Model and the UN Model Conventions that employ the term 'p.e.' as a criteria primarily to determine the tax rights of a Source Country to tax the business profits of a nonresident enterprise, Art 2(1)(c)1983 ITA also uses this criteria to designate a special category of taxpayer. The designation of a p.e. as a sui generis taxpayer is based on a more practical administrative and revenue reasons. Since a tax return need to be filed by a resident taxpayer, and with regard to a p.e. it was considered feasible to file return and pay tax, for administrative and revenue reasons it was decided to maka p.e. resident taxpayer. Hence, Art 2(3)(c) the 1983 ITA provided that a p.e. was a resident taxpayer. However, it must be realized that a p.e. is only a threshold, or a nexus enabling a Source State to tax cross-border business income. According to Mc Lure a nexus rule is one explaining a jurisdiction to tax: a condition under which an enterprise is oblige to file return and pay tax in a State (Mc Lure, Jr, Charles E, 1978). It serves as a condition necessary for a source state to tax business profits of a nonresident enterprise carrying on business activities therein. As the entrepreneur is a nonresident, accordingly a p.e. must be nonresident taxpayer as well. Therefore, the 1994 ITA (the second amendment to the 1983 ITA) abolished this resident taxpayer status of p.e.

Art 2(5)(m) ITA provides the rendering of any services by employee or other person during the period of more than 60 days within a period of 12 months is deemed to constitute a p.e. Basically, as a threshold taxation, the p.e. criterion would be served as an all or nothing rule of taxation. Meaning that when the performing of services are less than the time test, the active income derived thereon must be freed from Indonesian tax because has not been able to reach the appropriate level for taxation. But, when the performing of services lasts more than the time test, the whole income is subject to full taxation similar to those earned by residents. It appears to contradict to that rule, Art 26(5)(b) ITA provides that the withholding tax thereof may be credited against the eventual tax liability should their tax status are becoming resident. Consequently, unlike the all or nothing rule that exempts income from the rendering of services below the time test, under the Indonesian rule, the nonresident enterprise's business income will first be subject to withholding tax of Art 26 which may be creditable when it meets the criteria of p.e. and later be fully taxable similar to a resident.

Overview of taxation of technical services income under the Treaty

The Indonesia-Japan treaty is concluded in 1982. While Art 1 provides the agreement shall apply to persons who are resident of one or both of the Contracting States (CSs), Art 4 states that resident of a CS means any person (include a company) who under the law of a

CS, is liable to tax therein by reason of his place of head or main office, place of management or any other criterion of a similar nature. The word 'liable to tax' refers to 'subjective connected' taxation and not to 'objective related' taxation, includes both present and potential tax liability (Roy Rohatgi, 2002). The company does not necessarily subject to tax (actually pay tax) when under domestic law some certain income items are tax exempt. In respect of business profits, Art 7(1) Treaty states that profits of an enterprise of a CS shall be taxable only in that CS unless such enterprise carries on business in the other CS through a p.e. located therein. However, unlike the UN Model Convention which provides the taxation of income from some kinds of services, the Treaty limits those which are capable of forming a p.e. just to certain services related to building construction or installation project. Art 5(5) Treaty provides a firm of a CS shall be deemed to have a p.e. in the other CS if it performs in that other CS consultancy services, or supervisory services in connection with a building construction or installation project through employees or other personnel – other than agent of independent status to whom the provisions of para 8 apply – provided that such activities continue (for the same project or two or more connected projects) for a period or periods aggregating more than six months within any taxable year. This provision limits the six months time test connected to any taxable year. Consequently, it does not apply to multi taxable years services.

Relating to income from professional services, Art 14 Treaty states that those derived by a resident of a CS from professional services or other activities of an independent character shall be taxable only in that CS unless he has a fixed base regularly available to him in the other CS for that purpose of carrying that activities or he is present in that other CS for a period or periods exceeding in the aggregate 183 days in the calendar year concerned. As this provision applies only to professional services or other activities of an independent character, it does not apply to a nonresident manufacturing company. Even more, due to the time test of 183 days is connected to the calendar year concerned it does not apply to multi years services.

In respect of any other income items, unlike the UN Convention Model, Art 22 Treaty provides taxation of items of income of a resident of a CS wherever arising not dealt with in other articles of the Treaty shall be taxable only in that CS. It means that, the source country may not tax any other income items sourcing thereon unless it is permitted under the Treaty.

Prevention of treaty shopping

According to the title of the Treaty, its main objectives are: (1) avoidance of double taxation in respect of cross-border activities in order to encourage the mutual economic activities between both CSs, and (2) prevention of tax evasion (avoidance) made by resident of one or both of CSs as well as nonresidents which are not entitled to invoke the benefit of the Treaty, so as to protect the fair share of cross-border revenue between both of the CSs (General commentary on The UN Model Convention). Double taxation includes juridical as well as economic double taxation. Whereas juridical double taxation involving the taxation of the same subject on the same object, economic double taxation concerns taxation of the different subject on the same or identical object (Knechtle, Arnold A, 1979). Effect of evasion and avoidance is economically similar, i.e., reducing tax revenue. Unlike avoidance which is legal means to reduce tax burden, evasion is an illegal act of reducing tax burden (Barry Larking, 2005).

Treaty shopping may constitute as one of means of reducing tax burden by taking the benefit of a treaty which it is otherwise not available thereto as the enterprise is not a resident of one or both of the CSs (General Comentary of The UN Model Convention, and Roy Rohatgy, 2004). It refers to arrangements through which persons who are not entitled to the benefits of a treaty use other persons who are not entitled to such benefits in order to indirectly access those benefits (Comentary to Art 1 of the UN Model Convention). The UN

Model Convention mentions 2 types of treaty shopping, namely (a) direct conduit, or (b) stepping stone conduit. Under the direct conduit approach, in order to access the benefit of treaty between States A dan B, a company CC which is a resident of State C receiving royalties from company AA residing in State A may establish a subsidiary BB in State B. The structure of a stepping stone conduit is almost the same. In that case, income of company BB is fully taxable in State B. To avoid this tax, another conduit company called DD could be set up in State D to which company BB may pay a high interest, commission or services fees which are subject to special taxation in State D.

To deal with such situation, tax authorities have relied on various measures of anti-abuse rules incorporated in domestic rules or treaties, e.g., the beneficial ownership rule (BOR). Roy Rohatgy (Basic International Taxation, 2002) states that the BOR may deny the benefit of treaty when namely dividends, interest and royalties payments are made to a conduit company, nominee or agent, which then passes thereon to related persons in a third State. However, where the person who ultimately enjoys the benefit of the income items, as opposed to the legal owner who may be only a conduit, is a resident of the same State of that legal owner the benefit of the treaty will be granted (Commentary of Art 10(2) of the 2017).

Impact of Treaty on the Application of Indonesia Domestic Tax Law

Under the concept of 'territorial sovereignty' a State may exercise her jurisdiction to tax over persons, properties, acts and events within her territory, to the exclusion of any other State (Starke, JG, 1989). However, Kees van Raad and Knechtle, are of the opinion that there exist legal and geographical limitations of the power of a State to exercise her tax jurisdiction, namely: (1) territorial sovereignty, (2) administration capability, (3) bilateral and multilateral tax treaties, (4) international agreement, and (5) international customary and practices (Kees van Raad, 1986). According to OECD Commentary, a tax treaty is a bilateral convention concluded between countries for the primary purpose of resolving double taxations arising from the exercise of both countries' tax claim (The 2017 OECD Model Convention).

Tax treaty is defined in the International Tax Glossary (Larking B (ed), 2005) as a term generally used to denote an agreement between two (or more) countries for the avoidance of double taxation. Typically, it is an agreement between the governments of two countries (a bilateral treaty) or more countries (a multilateral treaty) with the objectives of (Kevin Holmes, 2007): (1) avoiding double taxation, which would arise from the tax imposed by both parties to the treaty on the same income from international transactions, (2) allocating the tax imposed between the governments that parties, and (3) preventing the evasion of tax on those international transactions. The solution to the problems of double taxation involves taxing income only once and that leads to considerations of: (a) which country will have the taxing right, or (b) when both countries have the rights, treaty typically reduce the rate of tax to be imposed by the source state and require the residence state to grant double taxation relief. This relief is designed to benefit taxpayers. By eliminating this problem, Treaty may promote exchanges of goods and services, movement of capital and persons. Meanwhile, the prevention of avoidance and evasion is set down for the benefit of tax administration. This is addressed by (Roy Rohatgi, 2002): (a) adjustment to taxable income in the respective States when a taxpayer engages in a transfer pricing, (b) exchange of information, and (c) assistance in tax collection. Preventing of avoidance and evasion is set down to protect the equal distribution of tax revenue from cross-border transactions.

As an instrument of international laws, according to the principle of *lex specialis derogat legi generalis*, a treaty limits the application of domestic tax rules (Harry Djatmiko, 2016). Where treaty provisions conflicts with domestic law's provisions, the former prevail (treaty override) (Kees van Raad, idem, and Rochmat Soemitro, 1977). With regard to taxation of business profits, including independent professional income, a tax treaty imposes

a taxation limit requiring the existence of a p.e.(a fixed base or time test), thereby restricting the source state from fully exercising its domestic rules. Under the p.e. rule, an enterprise of one State is not liable to income tax in the other State, unless it has a p.e. through which its business is carried thereon. The p.e. rule defines the requisite level of contacts in a State to support income taxation at source (Kees van Raad, idem, and Rochmat Soemitro, 1977). When the requisite level of activities is not enough to support taxation at the source, that income shall be taxable only in the country of residence. Hence in line with treaty's objective no double taxation. However, if the activities in the source met the threshold, the income derived therefrom may be taxed by source state. At the same time, the resident state may also impose tax under requirement of granting relief from double taxation. Therefore, this realize the treaty's objective, i.e., avoiding double taxation.

The treaties are governed by the doctrin of *pacta sunt servanda* or a good faith At 26 the 1969 Viena Convention on the Law of Treaties (VCLT) (Kees van Raad, idem, and Rochmat Soemitro, 1977). The CSs mutually undertake to respect and apply the treaty provisions under international law in a fair and consistent manner (Matthijs Alink and Fictor van Kommer, 2015). A treaty prevails over domestic law, hence it must be followed and exercised by both CSs (Harry Djatmiko, 2016). Generally, treaties override existing domestic laws and are even given precedence over subsequent domestic laws. When the domestic regulatons of a State overrules treaty provisions either intentionally or unintentionally, it is called 'treaty override' (Roy Rohatgi,1989). Art 27 VCLT requires that the domestic law cannot serve as a justification for a non-compliance with treaty obligations or intentionally to make a treaty override.

Art 15 of the Law No 11 of 2000 Re International Agreement provides that having met the requirements, a treaty comes to effect and binds both States. In respect of treaties, Art 31 ITA recognizes the preference thereover the ITA. Hence, if there is a conflict between rules thereon treaty prevails over domestic rules. In line with Art 31(1) VCLT, Art 1338(3) Indonesian Private Law provides that an agreement must be obeyed and exercised in a good faith. Regarding the principle of good faith, Juan Angel Becerra mentions some examples (Hary Djatmiko, 1989): (1) interpretation must secure the achievement of treaty's objectives (e.g., avoidance of double taxation), (2) mutual agreement procedures aiming at the avoidance of double taxation shall be concluded, and (3) in case of any doubt, to realize the principle of good faith the implementation shall be geared in favour of taxpayer.

Cross-border investments depend to a large extent on the international and national investment climate in a country. Full protection on investors against double taxation and treaty override are therefore important requirements of international tax policy (Alink and van Kommer, 1989). Growing globalisation challenges governments for a balanced approach between creating an attractive fiscal regime for cross-border investors and the need to ensure that such investors pay their fair share of taxes so as to overlaid the State's need of revenue in financing the government and economic development increasing the people welfare. According to the theory of the level of determinant, Musgrave mentions a good structure of tax system has to enable the government to establish fiscal policy aiming at economic stability and growth (Alex Radian, 1973). The betterment of a country's economic structure, may improve the tax structure and achievement as well. Therefore, it appears the the betterment of tax revenue shall be started from improvement of investment climate to attract domestic and foreign investment to enhance the economic growth at enabling the increase in the people potential tax revenue.

IV. CASE, ANALYSES AND DISCUSSION

As most of its shares are owned by XYZ Co Ltd of Japan, PT XYZ is administered in a Foreign Investment Tax Office. It is a manufacturing and distributing otomotive parts

company, includes set of car keys, spion glasses, out door sticks for cars, and set of keys, magnetic starter for motorcar. This manufacturing obtains materials from both associates and independent suppliers. In order to convert materials to final product, the plant requires printing instruments as the main tool for production. These instruments also serve as practical betterment for production by the engineers of the company. Similar to the supply of materials, the final products are also distributed to associate and third parties as well. In February 2002, XYZ Co Ltd licensed its rights to produce and distribute the products that are made by the subsidiary's plant. Related to the production of parts, PT XYZ enjoys technical services from the employees of the parent company. The arrival, stay in this State and performing of services are about 2 weeks time periods. As a unity of team works, their activities are scheduled in a sequence line recurring works. As their aggregate stays in this Country were only about 2 weeks, PT XYZ considers this may not meet the p.e. time test. Consequently, in line with threshold taxation of p.e. according to Art 7(1) Treaty, the income may be taxed only by Japan.

Unlike the opinion of PT XYZ, the auditor of 2015 Art 23/26 tax return was in the views that only the Japanese resident taxpayer may invoke the Treaty rules. And to do so, XYZ Co Ltd is oblige to provide a copy of Certificate of Residence (CoR) to the withholding agent (i.e., PT XYZ) who has to attach as suppelemntary to Art 23/26 tax return. Failure to attach the CoR on the tax return enabling the auditor to consider that XYZ Co Ltd is not a resident of Japan. Consequently XYZ Co Ltd is considered as not a resident of Japan and may not invoke the benefits of the Treaty. As it is not protected by Treaty, hence the Art 26(5) ITA applies. Under this provision, income from he rendering of technical services is subject to the 20% Withholding Tax of 26 ITA. Where at the end of the taxable year these activities qualify for a p.e., then in line with Art 26(5) ITA this source tax qualifies for provisional withholding tax which may be credited against the eventual tax liabilities. In line with Art 5(5) and 14(1), as the time test (of more than six months or 183 days) is connected with a taxable or calendar year, when at 31 December of any year, these activities do not qualify as a p.e., than the Art 26 of withholding tax will be considered as a final tax.

Art 4(1) Treaty provides that for the purposes of the treaty application, the term of 'resident of a CS' means a person, includes a company, who under the laws of that CS is liable to tax therein by reason of his place of head or main office, place of management or any other criterion of similar nature. Roy Rohatgy (Basic International Taxation, 2002) mentions that any other criteria also use some measure of management (place of management or effective management) or control. He also states that a company is a Japanese resident where: (1) it is incorporated therein, or (2) is incorporated abroad but has its headquarters, registerd office, or principal office in that State. Any company incorporated in Japan must have either its head office, or main office, or its registered prinsipal office in that country. It is subject to tax on a worldwide income basis (Ernst & Young, 2012). Accordingly, any company that is incorporated in Japan (domestic company) qualifies for a resident both for domestic and treaty application purposes.

Notwithstanding its failure to show and attach the CoR on the Art 23/26 tax return, according to interviews made by Roro Willys with one of PT XYZ's personnel, and supplemented by some documents it is materialised that the incorporation, main office and place of management of this company are located in Japan. Therefore, according to Art 4(1) Treaty XYZ Co Ltd is a real resident of Japan and consequently in line with Art 1 Treaty is legally undeniable may invoke the benefit thereof. In some countries, including Indonesia the CoR is used to proof that the bearer thereof is a resident of the State of mentioned therein. According to Karsino, Ichwan Sukardi, and Wisamodrojati (Roro Willys, 2019), as under Art 4 Treaty does not explicitly incorporates the requirement of beneficial ownership as stated in Arts 10, 11, and 12, they are in the same opinion that: (a) forthe saake of ease of application it should be another means to proof the residency status, e.g., by exchange of information of

Art 26 Treaty initiated by source country, or showing Article of the incorporation, (2) the formal administrative requisite may neither overrule nor abolish the benefit of Treaty provided in the substantive rules, and (3) as the Treaty does not explicitly provide that prerequisite, administrative requirements may not be established as a barrier of treaty's benefits.

V. CONCLUSION AND RECOMMENDATION

The primary objective of a treaty is to allocate taxing rights and to provide relief if double taxation arises. It may restrict the taxing powers or the taxation, the rate and how it should be computed. A CS may not levy a tax, when (i) it has taxing powers under the domestic law but the treaty gives the rights to the other CS, or (ii) the treaty allocates the powers to that CS but no tax is due under its domestic laws. The treaty can exempt or reduce taxes, but it may not create new taxes or assessment procedures, or increase the tax burden.

According to the agreement between Indonesia and Japan when the treaty was concluded, the agreed treaty gives the rights to Japan (as the residence State), rather than to Indonesia (as the source State), to tax income from the rendering of technical services made by a Japanese resident company in Indonesia. Therefore, due to avoid double taxation thereon, under the principles of *pacta sunt servanda*, *lex specialis derogat legi generali*, *lex superiori derogat legi inferiori*, substance over form, and treaty allocating taxing rights and application of a treaty in a good faith and consistency manner rules, Indonesia must refrain from taxing the income from technical services given by the employees of XYZ Co Ltd to PT XYZ. Although, Art 26(5) ITA empowering Indonesia to impose the 20% of withholding tax at source, as it is restricted by the Treaty, it may constitute intentional treaty override and capable of creating impediment to the Indonesian investment and business climate to attract foreign investment which could be of a *conditio-sine qua non* (necessity conditions) to enhance and speed up this country's economic growth prospering the nation.

However, when it is found there is a proof of tax evasion and the nonresident investor was not pay her proper tax due or not in accordance with the provisions of this agreement, under the exchange of information of Art 26 and mutual agreement procedures of Art 25 Treaty, the Indonesia's competent authority may present this case to the Japan's competent authority for resolving the case in a good faith and cooperative manners.

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