

Dampak asimilasi pasal Independent Personal Services dalam pasa Permanent Establishment (suatu wacana terhadap perubahan kebijakan P3B Indonesia)

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Abstrak

Before 2000, income from professional services and other activities of an independent character was dealt under article 14. The provisions to that article were similar to those applicable to business profits, but it used the concept of fixed base rather than that of Permanent Establishment, since it had originally been thought that the latter concept should be reserved to commercial and industrial activities. The elimination of Article 14, reflected the fact that there were no intended differences between the concepts of Permanent Establishment, as used in Article 7, and fixed base, as used in Article 14, or between how profits were computed and tax was calculated according to which of Article 7 or 14 applied. The elimination of Article 14 meant that the definition of Permanent Establishment became applicable to what previously constituted a fixed base.

The approach used in this research is qualitative approach. The goals are to try to find an understanding to the ramification of assimilation of article independent personal services into article Permanent Establishment if it apply to Indonesian tax treaties and determining Indonesian government policy when do negotiation or renegotiation related to the application of assimilation into tax treaty. The research type is descriptive because the writer tries to give a detail description in taxing independent personal services after the assimilation has done in Indonesian tax treaties. The data collection technic used in this research are by reading the literature which focus on the research and interview. The interview was done with tax government institution and tax expert.

The result from this research is assimilation of Article 14 into Article 7 gives positive and negative impact to Indonesian taxing power. Hence, Indonesian government, in making tax policy must based on positive impact of assimilation. This policy must do, because it will increase Indonesian taxing power, which gives effect on Indonesian tax revenue.