

# Analisis penerapan ketentuan tie breaker rule dalam perjanjian penghindaran pajak berganda antara Indonesia dengan Australia : studi atas penentuan status domisili MR X di Indonesia = Analysis of the application of the provisions tie breaker rule in tax treaty between Indonesia and Australia study for the determination of residency status MR X in Indonesia

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## Abstrak

### [<b>ABSTRAK</b>]

Penelitian menganalisis penerapan ketentuan tie breaker rule yang terdapat pada Perjanjian Penghindaran Pajak Berganda antara Indonesia dengan Australia atas penentuan status domisili pekerja asing di Indonesia dan permasalahan dalam pelaksanaannya dengan mengambil studi kasus pada Mr. X. Mr. X adalah pekerja asing di Indonesia yang berasal dari Australia yang berdasarkan hukum pajak domestik di Indonesia dan Australia mempunyai status domisili di kedua negara. Pengumpulan data melalui wawancara mendalam dan studi kepustakaan. Kerangka teori yang digunakan antara lain pajak internasional, yurisdiksi pemajakan, domisili fiskal, penghindaran pajak berganda internasional, perjanjian penghindaran pajak berganda, dan pembagian hak pemajakan. Hasil penelitian menunjukkan bahwa penerapan ketentuan tie breaker rule belum dapat memecahkan masalah status domisili ganda pada Mr. X. Solusi yang dilakukan dengan memberikan kredit pajak luar negeri belum tepat karena seharusnya status domisili dapat ditentukan dengan mutual agreement procedure. Peraturan pelaksanaan mengenai tie breaker rule harus dibuat agar lebih jelas.

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### <I><b>ABSTRACT</b>

The research analyzes the application of the provisions tie breaker rule in tax treaty between Indonesia and Australia for the determination of resident of foreign workers in Indonesia by taking case study on Mr. X. Mr. X is foreign worker in Indonesia from Australia and based on domestic tax laws in Indonesia and Australia have resident status in both countries. Collecting data through in-depth interviews and literature study. Framework theory used are international taxation, tax jurisdiction, tax treaty, and division of right to tax. The result of the research are application of provisions tie breaker rule has not solved problems double status domicile on Mr. X. Solutions that done by giving a tax credit has not been right because status domicile can be determined with mutual agreement procedure. Regulations of tie breaker rule implementation should be made to make it more clear, The research analyzes the application of the provisions tie breaker rule in tax treaty between Indonesia and Australia for the determination of resident of foreign workers in Indonesia by taking case study on Mr. X. Mr. X is foreign worker in Indonesia from Australia and based on domestic tax laws in Indonesia and Australia have resident status in both countries. Collecting data through in-depth interviews and literature study. Framework theory used are international taxation,

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