

## DAFTAR REFERENSI

### Buku

- Arvid A Skaar.(1991). "*Permanent Establishment Erosion of Tax Treaty Principle*".Netherland: Kluwer Law & Taxation Publisher-Deventer
- Brotodihardjo, R. Santoso.(2003). *Pengantar Ilmu Hukum Pajak*. Bandung: PT Refika Aditama.
- Bungin, Burhan.(2003). *Analisis Data Penelitian Kualitaif*. Jakarta: PT Raja Grafindo.
- Creswell, John. W. *Research Design : Qualitative and Quantitative Approaches*. London: SAGE Pulications. 1994.
- Darussalam dan Danny Septriadi. *Membatasi Kekuasaan untuk Mengenakan Pajak*. Jakarta: PT Grasindo. 2006.
- Dye, Thomas R.(1985) *Understanding Public Policy*. Englewood Cliffs N.J: Prentice Hall. Inc.
- Faisal, Sanafiah.(1999) *Format-Format Penelitian Sosial*. Jakarta: PT Raja Grafindo Persada.
- Faria, Angelo G.A. and M. Zohto Yocelik. *The Interrelationship Between Tax Policy and Tax Administration*.
- Gay.L.R, (1993). *Educational Research*, Ohio: Merril Publishing Company, 1976 disusun dari terjemahan Consuelo G. Sevilla, dkk (1993), *Pengantar Metode Penelitian* .Jakarta: Penerbit Universitas Indonesia.
- Hancock, Dora. .(1997). *Taxation Policy & Practice*1997/98 edition. London: International Thomson Business Press, 1997.
- Hasan, Iqbal. *Pokok-Pokok Materi Metodologi Penelitian dan Aplikasinya*. Jakarta:Ghalia Ind. 2002.
- Hans-Jorgen Aigner, Mario Zuger. (2003), Mario Zuger." *Permanent Establishment in International Tax Law*". Wien: Dalam Lang(ed), Linde Verlag

- Larry, D. Crumble, Friedman Jack P., Anders Susan B. (1994). New York: *Dictionary of Tax Term, Barrons's Bussiness Guide*.
- Mansury, R. (1992) *The Indonesian Income Tax, A Case Study in Tax Reform*. Rotterdam.
- .(1994). *Panduan Konsep Utama Pajak Penghasilan Indonesia, Jilid I*. Jakarta: Bina Rena Pariwara.
- .(1996). *Panduan Konsep Utama Pajak Penghasilan Indonesia Jilid 2*. Jakarta: PT Bina Rena Pariwara.
- .(1996) *Panduan Konsep Utama Pajak Penghasilan Indonesia Jilid 3*. Jakarta: PT Bina Rena Pariwara.
- .(1996). *Pajak Penghasilan Lanjutan*. Jakarta: Ind Hill Co.
- .(1999). *Kebijakan Fiskal*. Jakarta: YP4.
- .(2002). *Pajak Penghasilan Lanjutan Pasca Reformasi 2000*. Jakarta: YP4.
- Marsuni, Lauddini.(2006) *Hukum dan Kebijakan Perpajakan di Indonesia*. Yogyakarta: UII Press.
- Mertokusumo, Sudikno. (2003) *Mengenal Hukum Suatu Pengantar*. Yogyakarta: Liberty.
- Newman, W.L. (2003) *Social Research Methods: Qualitative and Quantitative Approaches, 5<sup>th</sup> edition*. Boston: Allyn and Bacon.
- Patton, Michael Quinn.(2002) *Qualitative Research and Evaluation Methods*. USA: Sage Publication Inc.
- Rohatgi, Roy.(2002) *Basic International Taxation*. USA: Kluwer Law International.
- Soemitro, Rochmat.(1991) *Asas dan Dasar Perpajakan*. Bandung: Eresco. 1990.
- . *Pajak Ditinjau dari Segi Hukum*. Bandung: Eresco. 1991.
- Surahmat, Rachmanto.(2001) *Persetujuan Penghindaran Pajak Berganda Sebuah Pengantar*. Jakarta: PT Gramedia Pustaka Utama.
- Thuronyi, Victor. (1996) *Tax Law Design and Drafting, Chapter 3 Drafting Tax Legislation*. Volume I; International Monetary Found.
- Vogel, Klaus. *"Klaus Vogel on Double Tax Conventions-A Commentary to The OECD, UN, US Model Convention for the avoidance of Double Taxation of*

*Income and Capital with particular reference to German Treaty Practice*”(1997). Netherland: Kluwe Law International.

### **Peraturan Perundang-undangan**

Republik Indonesia, Undang-Undang Nomor 36 Tahun 2008 *tentang Perubahan Keempat Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan*.

United Nation Model Convention Developed and Developing Countries. (2001)  
Newyork: UN Publications

OECD Model Condensed Version 17 July 2008

### **Lain-lain**

Chang, Hee, Lee. (2002). *“Instability of Dependent Agent Permanent Establishment Concept”*, Tax Notes International 9 September 2002

Detlev J Piltz (2004) *“When Is There an Agency Permanent Establishment”*  
Bulletin Tax Treaty Monitor Mei IBFD

Giuseppe Perisco. (2000). *“Agency Permanent Establishment under Art. 5 of The OECD Model Convention*, Intertax Vol. 28 Kluwer Law International.

Martin, B Tittle, *“A Unified Approach to Permanent Establishment by Agent in The U.S”* Tax Notes International 5 November 2007

Arsono, *Permanent Establishment (PE)* dalam penentuan hak pemajakan suatu negara – OECD Convention, *Inside Tax* Desember 2007ed. 02.