



UNIVERSITAS INDONESIA  
 FACULTY OF ECONOMICS AND BUSINESS  
 DEPARTEMEN OF ACCOUNTING  
 UNDERGRADUATE PROGRAM

SYLLABUS  
 INTERNATIONAL TAXATION  
 ECAU603202  
 EVEN SEMESTER 2018/2019

No.	Lecturer	E-mail
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Subject Code	ECAU603202										
Subject Title	International Taxation										
Credit Value	3										
Year	3										
Pre-requisite/ Co-requisite/ Exclusion	Taxation 2										
Role and Purposes	This course discusses and analyzes materials related to a good practices of international taxation that is both actual and hypothetical.										
Subject Learning Outcomes	<p>Upon completion of the subject, students will be able to apply technical competence in taxation as well as to demonstrate ethics and social responsibility, critical thinking, and communication skills.</p> <p>a. <b>Technical Competence in Taxation:</b> Analyze the taxation issues associated with non-complex international transactions and related international tax law (LO1, T1)</p> <p>b. <b>Ethics and Social Responsibility:</b> Demonstrate knowledge of relevant social and ethical considerations (LO2)</p> <p>c. <b>Critical Thinking:</b> Able to provide arguments based on related international tax law and draw conclusion supported by appropriate evidence (LO3)</p> <p>d. <b>Communication:</b> Communicate clearly and concisely in oral presentation and academic report in English/Indonesian language (LO4)</p>										
Subject Synopsis/ Indicative Syllabus	<table border="1"> <thead> <tr> <th>Week #</th> <th>Topics</th> <th>LO</th> <th>References</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Tax Jurisdiction</td> <td>a</td> <td>GND Ch. 3</td> </tr> </tbody> </table>	Week #	Topics	LO	References	1	Tax Jurisdiction	a	GND Ch. 3		
Week #	Topics	LO	References								
1	Tax Jurisdiction	a	GND Ch. 3								

2	<b>Provision on Sources of Income</b>	a	GND Ch. 4
3	<b>Basic Concepts of International Taxation – 1</b> a. Basic Concepts of Taxation for Cross-Border Transactions b. Scope of International Taxation c. Juridical versus Economic Double Taxation d. International Tax Law Resources	a	GND, RCH, OECD
4	<b>Basic Concepts of International Taxation – 2</b> a. Conflict of Income Characterization in Tax Treaty and How to Overcome the Conflict b. Concept of Anti Tax Avoidance in International Taxation c. The Principle of Non-Discrimination d. Methods for Avoiding Double Taxation	a	GND, RCH, OECD
5	<b>Tax Treaty Provision</b> a. Beneficial Owner b. Certificate of Domicile c. Limitation on Benefit Article	a	RCH, OECD
6	<b>Tax Treaty Provision</b> a. Interest b. Dividend c. Royalty	a	RCH, OECD
7	<b>Tax Treaty Provision</b> a. Capital Gain b. Dependent versus Independent Services c. Other Income <b>d. Case on Tax Treaty</b>	a, b, c, d	RCH, OECD  <i>Presentation</i>
<b>MIDTERM EXAM</b>			
8	<b>Permanent Establishment – 1: Basic Concepts of Permanent Establishment</b> a. The “Place of Business Test” b. The “Location Test” c. The “Right to Use Test”	a	RCH, OECD

		d. The “Permanence Test” e. The “Business Activity Test” f. The Construction Clause g. The Agency Clause h. PE through a Related Company (Subsidiary PE)		
	9	<b>Permanent Establishment – 2</b> a. Permanent Establishment under the Domestic Provision of Indonesia b. Permanent Establishment Practices in Indonesia c. <b>Case on Permanent Establishment</b>	a, b, c, d	RCH, OECD <i>Presentation</i>
	10	<b>Fundamentals of Transfer Pricing and Associated Enterprises</b>	a	GND Ch. 9, OECD
	11	<b>BEPS, Tax Haven, Tax Avoidance and Harmful Tax Competition</b>	a	GND Ch. 13, OECD
	12	<b>Controlled Foreign Corporation</b>	a	GND Ch. 9, OECD
	13	<b>International Tax Cooperation and Settlement of Disputes under Tax Treaty Law</b> a. Exchange of Information and Mutual Assistance in Tax Collection b. Mutual Agreement Procedure c. Arbitration d. Advance Pricing Agreement	a	RCH, OECD
	14	<b>Case on International Taxation: Controlled Foreign Corporation and Transfer Pricing</b>	a, b, c, d	<i>Presentation</i>
<b>FINAL EXAM</b>				
Teaching/ Learning Methodology	<p>In each session, lecturer explains the concepts through active lecturing and discussion. During active lecturing, lecturer interacts with students through discussion and questions and answers session, therefore students do not only listen to the lecturer but also have discussion with the lecturer.</p> <p>This subject also applies case-based learning. In case-based learning, students achieve the learning objectives by discussing and analyzing international taxation cases in several groups under guidance of the lecturer. Students are required to</p>			

	submit papers containing analysis of the cases and to deliver presentation of the cases which is then followed by discussion.
General Policies	<p>The code of conduct for students is important not only for the students' own credibility, but also for reflecting the values and standards applied in the faculty. Students are encouraged to work together in the learning process, but the assignments must be done honestly and independently as well as must not copy the work of others and then recognize as their work.</p> <p><b>Attendance</b> According to the rules of the Faculty of Economics and Business Universitas Indonesia, the maximum absence allowed is 20%. Students who are absent more than 20% are not allowed to take the final exam.</p> <p><b>Preparation</b> Students are assumed to have read the materials before attending the lectures. Students must show their motivation and commitment to learn independently. Lecturer will act as the facilitator.</p> <p><b>Photocopy of Books</b> According to the code of conduct that respects intellectual property rights, students are required to bring original textbooks to the class, not a photocopy. Textbooks do not have to be the latest editions as mentioned in syllabus, as long as the textbooks can support the learning process. Students who do not have the original books can borrow from senior students or the faculty's library.</p> <p><b>Guidelines for Paper Assignments</b> Papers should be written using the standard Times New Roman fonts, 12 pt, 1.5 spacing, and in A4 paper.</p> <p><b>Plagiarism</b> Plagiarism is an act of quoting the work of others (including but not limited to words/data/ideas/tables/diagrams) either partially or completely, without mentioning the source, or an act of presenting the work of others as the work of the students themselves. Plagiarism also includes copying some or all of the work of other students or copying from books, journals, websites, magazines, newspapers, and others. Plagiarism also includes auto-plagiarism in which students include their own words/sentences/ideas derived from assignments/papers that have been collected for other assessments without specifying the source.</p> <p>Sanctions on Plagiarism:</p> <ul style="list-style-type: none"> <li>• Once, students will receive zero mark for the paper, or maximum E</li> <li>• Twice, students will receive an E for the subject</li> <li>• Three times, students will be expelled from the Faculty of Economics and Business Universitas Indonesia</li> <li>• Names and photographs will be announced on the Announcement Board for each plagiarism act.</li> </ul>

Guidelines for Preventing Plagiarism:  
 Guidelines to prevent plagiarism are accessible on the faculty's website. Students may contact Department of Accounting if there are any questions related to the guidelines.

Statement of Authorship:  
 In each paper (assignment), students must attached the Statement of Authorship on the front page of the paper.

Assessment Method in Alignment with Intended Learning Outcomes

Specific Assessment Methods/Tasks	% Weighting	Intended Learning Outcomes to be Assessed			
		a	b	c	d
Continuous Assessment	100				
<b>GROUP</b>	15				
- Group Papers and Presentations (15%)		70	10	10	10
<b>INDIVIDUAL</b>	85				
- Answers to Discussion Questions and Participation (15%)		100			
- Quiz (10%)		100			
- Midterm Exam (30%)		100			
- Final Exam (30%)		100			

Details of Learning Methods

The specific learning methods used in this subject are:

- **Active Lecturing**  
 Lecturers will explain materials in the class, while students should actively involve during the lectures.
- **Case-Based Learning** (Session 7, 9, and 14)  
 Students are divided into groups to discuss specific cases and to present cases with the lecturer as facilitator.

Student Study Effort Expected

<b>Class Contacts:</b>	
Lectures	24 hours
Discussion	8 hours
Presentation	3 hours
<b>SUB TOTAL</b>	<b>35 hours</b>
<b>Other Study Effort:</b>	
Writing Papers and Preparing Presentations	35 hours
Self-Study	35 hours
<b>SUB TOTAL</b>	<b>70 hours</b>
<b>TOTAL</b>	<b>105 hours</b>

<p>Reading List and References</p>	<p><b>Required Readings:</b></p> <ol style="list-style-type: none"> <li>1. Undang-Undang Nomor 7 Tahun 1983 tentang Pajak Penghasilan, sebagaimana yang diubah terakhir dengan Undang-Undang Nomor 36 Tahun 2008. (UU PPh)</li> <li>2. Gunadi. 2007. <i>Perpajakan Internasional</i>. Jakarta: Lembaga Penerbit FEUI. (GND)</li> <li>3. Rachmanto Surahmat. 2000. <i>Persetujuan Penghindaran Pajak Berganda: Sebuah Pengantar</i>. Jakarta: Gramedia Pustaka Utama. (RCH)</li> <li>4. Organisation for Economic Co-operation and Development (OECD). 2010. <i>Organization of Economic Cooperation and Development Model Conventions for Avoidance of Double Taxation of Income and Capital</i>. (OECD)</li> </ol> <p><b>Supplementary Readings:</b></p> <ol style="list-style-type: none"> <li>1. Darussalam &amp; Danny Septriadi. 2012. <i>Transfer Pricing: Ide, Strategi, dan Panduan Praktis dalam Perspektif Pajak Internasional</i>. Jakarta: Danny Darussalam Tax Center.</li> <li>2. Anang Mury Kurniawan. 2012. <i>Tax Treaty: Memahami Persetujuan Penghindaran Pajak Berganda (P3B) Melalui Studi Kasus</i>. Jakarta: Bee Media Indonesia.</li> <li>3. Rachmanto Surahmat. 2010. <i>Persetujuan Penghindaran Pajak Berganda: Suatu Kajian terhadap Kebijakan Indonesia</i>. Jakarta: Penerbit Salemba Empat.</li> <li>4. Organisation for Economic Co-operation and Development (OECD). 2010. <i>OECD Transfer Pricing Guidelines</i>.</li> <li>5. United Nations. 2001. <i>United Nations Model Convention for Avoidance of Double Taxation of Income and Capital</i>.</li> <li>6. John Hutagaol. 2000. <i>Pemahaman Praktis: Perjanjian Penghindaran Pajak Berganda Indonesia dengan Negara-Negara Asia, Australia, dan Amerika</i>. Jakarta: Penerbit Salemba Empat.</li> <li>7. Darussalam &amp; Danny Septriadi. 2006. <i>Kapita Selektta Perpajakan</i>. Jakarta: Penerbit Salemba Empat.</li> <li>8. Rachmanto Surahmat. 2007. <i>Bunga Rampai Perpajakan</i>. Jakarta: Penerbit Salemba Empat.</li> <li>9. Darussalam, John Hutagaol, &amp; Danny Septriadi. 2010. <i>Konsep dan Aplikasi Perpajakan Internasional</i>. Jakarta: Danny Darussalam Tax Center.</li> </ol>
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