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APPENDIX

Appendix 1

BIOGRAPHY

Personal Identity

Name : Izhak Ade Aridza Sampetoding
 Place, Date of Birth : Ujung Pandang, 20 Januari 1998
 Gender : Male
 Religion : Kristen Protestan
 Address : Jalan Batua Raya 8 No. 28
 Telephone Number : 0812 4338 3212
 E-mail : izhakadesampetoding@gmail.com

Educational Background

2004 – 2005 : SD Negeri 3 Palu, Sulawesi Tengah
 2005 – 2007 : SD Taman Rejeki, Bogor, Jawa Barat
 2008 – 2010 : SD Frater Teratai 1 Makassar, Sulawesi Selatan
 2010 – 2013 : SMP Frater Makassar, Sulawesi Selatan
 2013 – 2016 : SMAN 16 Makassar, Sulawesi Selatan
 2016 – 2020 : Accounting International Undergraduate Program
 Faculty of Economics and Business Universitas
 Hasanuddin, Makassar, Indonesia

Organizational Experience

1. Members of the red cross at SMAN 16 Makassar
2. Chairman of the Christian fellowship of SMAN 16 Makassar

Achievements

- (2017) Committee of 2nd International Conference on Accounting, Management and Economics (ICAME) & International General Lecture of Yale University and Universitas Hasanuddin Faculty of Economics and Business
- (2019) Internship in PT. Telkom Indonesia

Thus, this biography is clearly made.

Makassar, Desember 2020

Izhak Ade Aridza Sampetoding

Appendix 2

List of Countries That Have Tax Treaty Agreement of PPh 26

No	Country	Interest	Royalties	Dividen		Branch
				Portofolio	Substantial Holding	Profit Tax
1	Algeria	15%	15%	15%	15%	10%
2	Australia	10%	10% / 15%	15%	15%	15%
3	Austria	10%	10%	15%	10%	12%
4	Bangladesh	10%	10%	15%	10%	10%
5	Belgium	10%	10%	15%	10%	10%
6	Brunei Darussalam	10%	15%	15%	15%	10%
7	Bulgaria	10%	10%	15%	15%	15%
8	Canada	10%	10%	15%	10%	15%
9	Czech	12,5%	12,5%	15%	10%	12,5%
10	China	10%	10%	10%	10%	10%
11	Denmark	10%	15%	20%	10%	15%
12	Egypt	15%	15%	15%	15%	15%
13	Finland	10%	10% / 15%	15%	10%	15%
14	France	15%	10%	15%	10%	10%
15	Germany	10%	10% / 15%	15%	10%	10%
16	Hungary	15%	15%	15%	15%	N/A

No	Country	Interest	Royalties	Dividen		Branch
				Portofolio	Substantial Holding	Profit Tax
17	India	10%	15%	15%	10%	10%
18	Italy	10%	10% / 15%	15%	10%	12%
19	Japan	10%	10%	15%	10%	10%
20	Jordan	10%	10%	10%	10%	N/A
21	Korea	10%	15%	15%	10%	10%
22	Korea	10%	10%	10%	10%	10%
23	Kuwait	5%	20%	10%	10%	10%
24	Luxembourg	10%	12,5%	15%	10%	10%
25	Malaysia	15%	15%	15%	15%	12,5%
26	Mexico	10%	10%	10%	10%	10%
27	Mongolia	10%	10%	10%	10%	10%
28	Netherlands	10%	10%	10%	10%	10%
29	New Zealand	10%	15%	15%	15%	N/A
30	Norway	10%	10% / 15%	15%	15%	15%
31	Pakistan	15%	15%	15%	10%	10%
32	Philippines	15%	15% / 25%	20%	15%	20%
33	Poland	10%	15%	15%	10%	10%
34	Romania	12,5%	12,5% /	15%	12,5%	12,5%

No	Country	Interest	Royalties	Dividen		Branch
				Portofolio	Substantial Holding	Profit Tax
			15%			
35	Russia	15%	15%	15%	15%	12,5%
36	Saudi Arabia	N/A	N/A	N/A	N/A	N/A
37	Seychelles	10%	10%	10%	10%	N/A
38	Singapore	10%	15%	15%	10%	15%
39	Slovak	10%	10% / 15%	10%	10%	10%
40	South Africa	10%	10%	15%	10%	10%
41	Spain	10%	10%	15%	10%	10%
42	SriLanka	15%	15%	15%	15%	Sesuai UU Domestik
43	Sudan	15%	10%	10%	10%	10%
44	Sweden	10%	10% / 15%	15%	10%	15%
45	Switzerland	10%	12,5%	15%	10%	10%
46	Syria	10%	15% / 20%	10%	10%	10%
47	Taipei /Taiwan	10%	10%	10%	10%	5%
48	Thailand	**	15%	20%	15%	Sesuai UU Domestik

No	Country	Interest	Royalties	Dividen		Branch
				Portofolio	Substantial Holding	Profit Tax
49	Tunisia	12%	15%	12%	12%	12%
50	Turkey	10%	10%	15%	10%	15%
51	UEA	5%	5%	10%	10%	5%
52	Ukraine	10%	10%	15%	10%	10%
53	United Kingdom	10%	10% / 15%	15%	10%	10%
54	USA	10%	10%	15%	10%	10%
55	Uzbekistan	10%	10%	10%	10%	10%
56	Venezuela	10%	20%	15%	10%	10%
57	Vietnam	15%	15%	15%	15%	10%

Appendix 3

List of Interview Questions

1. Are there regulations regarding tax revenue from companies that are not yet Permanent Business Entities (PE) in Indonesia

Answer:

The imposition of tax on income received and / or obtained by Foreign Tax Subjects (SPLN) other than BUT originating from Indonesia has been regulated in Law Number 7 of 1983 concerning Income Tax as amended several times, most recently by Law Number 36 of 2008 concerning Fourth Amendment to Law Number 7 of 1983 concerning Income Tax, which has been amended by Article 111 of Law Number 11 of 2020 concerning Job Creation (hereinafter referred to as the Income Tax Law), in Article 26 regulates, among others:

(1) For the income mentioned below, under whatever name and form, paid, provided to be paid, or payment has been due by a government agency, domestic tax subject, activity organizer, permanent establishment, or foreign company representative. other countries to foreign Taxpayers other than a permanent establishment in Indonesia withholding tax by 20% (twenty percent) of the gross amount by the party obliged to pay:

a. dividend;

b. interest including premiums, discounts, and returns in connection with guarantees of debt repayment;

- c. royalties, rent and other income in connection with the use of assets;
- d. remuneration in connection with services, work and activities;
- e. prizes and awards;
- f. pensions and other periodic payments;
- g. swap premiums and other hedging transactions; and / or
- h. profit due to debt relief.

(1a) The domicile country of a foreign Taxpayer other than those running business or conducting business activities through a permanent establishment in Indonesia as referred to in paragraph (1) is the country of residence or domicile of the foreign Taxpayer who actually receives benefits from the income. beneficial owner).

(2) On income from the sale or transfer of assets in Indonesia, except as regulated in Article 4 paragraph (2), which is received or obtained by a foreign Taxpayer other than a permanent establishment in Indonesia, and the insurance premium paid to a foreign insurance company is deducted. 20% (twenty percent) tax of the estimated net income. (2a) The income from the sale or transfer of shares as referred to in Article 18 paragraph (3c) shall be deducted by 20% (twenty percent) of the estimated net income.

(3) The implementation of the provisions as referred to in paragraph (2) and paragraph (2a) shall be regulated by or based on a Regulation of the Minister of Finance.

(4) Taxable income after deducting tax from a permanent establishment in Indonesia is subject to a tax of 20% (twenty percent), unless the income is reinvested in Indonesia, the provisions of which are further regulated by or based on a Regulation of the Minister of Finance.

(5) Withholding tax as referred to in paragraph (1), paragraph (2), paragraph (2a), and paragraph (4) is final, except:

a. deduction of income as referred to in Article 5 paragraph (1) letter b and letter c; and

b. withholding income received or obtained by private persons or foreign entities that have changed the status of domestic taxpayers or permanent establishments.

2. If so, has it been socialized to digital corporate taxpayers who have not been established as permanent establishment in Indonesia

Answer: Law Number 7 of 1983 concerning Income Tax as amended several times, most recently by Law Number 36 of 2008 concerning the Fourth Amendment to Law Number 7 of 1983 concerning Income Tax, which has been amended by Article 111 of Law Number 11 of 2020 concerning Job Creation applies to regulating income received and / or obtained by SPLN other than PE originating from Indonesia.

However, the imposition of such tax becomes invalid in the event that there is a tax treaty between Indonesia and the country where the SPLN is registered.

This is because taxation can only be done if SPLN has a Permanent Establishment in Indonesia.

The implementation of this provision has existed since the issuance of the Income Tax Law and the implementation of agreements with foreign countries. So it is certain that the socialization of this provision has been carried out. But it still hasn't reached the digital company owned by SPLN.

3. What is the procedure for imposing taxes on digital companies that are not yet established as permanent establishment in Indonesia.

Answer: Taxes that can be collected from digital companies that do not yet have a Permanent Establishment in Indonesia are currently only carried out based on the VAT Law, namely through the Minister of Finance Regulation Number 48 / PMK.03 / 2020. The detailed collection procedure can be asked directly to the Directorate of Taxation Regulations 1.

4. What are the obstacles related to the imposition of taxes on digital companies that are not yet permanent in Indonesia.

Answer:

1. The problem of existence

Digital companies exist outside the territory of the republic of Indonesia so that they are difficult to reach by the Income Tax Law

2. Tax treaty issues

Based on the P3B Indonesia and partner countries, the imposition of taxes on companies that have activities in Indonesia is based on the ownership of BUT by SPLN. Considering that it is very possible for digital companies not to have a Permanent Establishment in Indonesia, the right of Indonesia to tax the company is non-existent considering that the current tax treaty does not accommodate tax imposition on SPLN without

5. Is there a Netflix tax revenue report, if any, please get a copy of the report.

Answer: A copy of the Netflix company's tax returns (SPT) is not in the main duties and functions of the International Taxation Directorate so that it cannot be fulfilled. Besides, all information regarding taxpayers is confidential information and cannot be disseminated to external parties.