

# Income Tax Policy Over Digital Companies: Study in Indonesia

Amelia Cahyadini<sup>1</sup>, Yulinda Adharani<sup>2</sup>, Sherly Ayuna Putri<sup>3</sup>

<sup>1</sup>Department of Administrative Law, Faculty of Law, Universitas Padjadjaran, Indonesia

<sup>2</sup>Department of Environmental and Spatial Law, Faculty of Law, Universitas Padjadjaran, Indonesia

<sup>3</sup>Department of Civil Law, Faculty of Law, Universitas Padjadjaran, Indonesia

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## ABSTRACT

This study was conducted to examine and find the application of the digital company's Income Tax imposition based on the principle of effectivity. In addition, this study was also carried out to determine the Income Tax Regulation on digital companies to realize tax sovereignty in the digital economy era, especially for Indonesia. To obtain data and information in this study, the authors used qualitative research methods. Considering that income tax has been regulated in Indonesian laws, this study uses a juridical normative approach, without neglecting empirical facts that occur in the development of the digital economy. The constraints of digital company income tax in Indonesia can be categorized into three main things, namely tax awareness, rational attitude, and the condition of tax law in Indonesia. To overcome this, the government can determine policies that are comprehensive in nature regarding digital company services both regarding the rights and obligations of operating in Indonesia, including regarding income tax obligations by taking into OECD consensus.

**Keywords:** Income Tax, Indonesia Tax Policy, Digital Company, Effectivity of Regulation.

## INTRODUCTION

Convergent technological advances are making changes in the way people consume and use multimedia technology devices. All these bring us to the Industrial Revolution 4.0 when viewed from the construction of human knowledge which according to Stevan Harnad was characterized by a borderless way of thinking (Steven Harnad, 1991). The internet, at present, has become a primary need for the community, meaning that the use of the internet is an inseparable part of daily life. One of the bridges that prominently connect physical and digital applications activated by the 4.0 industrial revolution is the Internet of Things (IoT), occasionally known as the Internet of Everything. In its simplest form, IoT may be described as a relationship between certain matters (products, services, places, etc.) with the people, it is made possible by the network built through the accessible technology across various platforms in smartphones (digital companies/online platforms) (Klaus Schwab, 2016).

Up to 2019, YouTube has controlled around 24% of the internet traffic in the world, and it is predicted to continue to increase (We Are Social and Hootsuite, 2019). On the other hand, in 2019 Netflix already had 137 million subscribers who streamed HD and 4K content (We Are Social and Hootsuite, 2019a). In the retail business sector, there are Amazon, Shopee, Bukalapak, and Tokopedia. In the accommodation sector, there are AirBnB, Traveloka, and Agoda, whilst the transportation sector is known as Gojek and Grab (Directorate General of Tax, Ministry of Finance, 2020). Digital companies generally do not have official forms of cooperation with telecommunications operators.

Based on Google and Temasek's report on the 2019 SEA e-Conomy, Indonesia's digital economy is estimated to reach US \$ 130 billion in 2025, it has indeed reached US 40 billion in 2019 with an average growth of 49% per year (Google, Temasek, Bain & Company, 2020). The growth of Indonesia's digital economy is faster than six other countries in Southeast Asia. One of the supporting factors is due to Indonesia's vast geographical conditions and large population. data on social media active users in the State of Indonesia is 56% or around 150 million people from the total population of Indonesia which amounts to

million (Hootsuite and We Are Social, 2019).

The amount of income earned by the digital company as described should be able to contribute to Indonesia's Income Tax revenue, as a country where it operates, which is the market share of the digital company and contributes to generating revenue for them, as it applies and recognizes the principle of sources for imposition of Income Tax internationally (Kees Van Raa, 1986) As is known, tax is an essential component in state revenue (Vito Tanzi, 2011). Taxes account for around 75% of all state revenues (Directorate of State Budget Development, Directorate General of State Budget, 2016).

The taxation system based on the international consensus that is currently in force and using an international tax planning scheme cannot be applied to tax digital companies. OECD has so far formulated Base Erosion and Profit Shifting (BEPS) (OECD, 2019a) Which refers to the strategy of avoiding tax revenues by way of transferring profits in the digital economic era (OECD, 2019). Until now, the OECD continues to formulate an international consensus to precisely regulate the income tax over digital companies which is planned to be issued in 2020 (OECD, 2019b).

Although, several countries have imposed OTT service income tax based on their respective country policies, apart from the existing regulations on Income Tax and Tax Treaties (Bustamar Ayza, 2017). The UK has imposed Google Tax (UK Government, 2020), India with EQI (Income Tax Department – Government of India, 2016), and Indonesia has taxed Google (Indah Susanti, Laode Arahman Nasir, Vera Partiana Sukardianti, 2017). The Government of Indonesia commits to impose further income tax on other OTT services based on policy regulations until determined by international consensus (OECD, 2019c).

Based on the description, the problem that will be examined is the constraints in imposition digital company income tax in Indonesia. How should the Indonesian government policy regarding the imposition of digital company service income tax be based on the Indonesian legal system?

## METHODOLOGY

To obtain data or information in the writing of this study, the authors refer to the qualitative research approach, which refers to the legal norms and norms that live and develop in society. This qualitative research aims to gain understanding, develop theories, and describe complexly (Zainuddin Ali, 2009). The analysis is presented in the form of descriptions, whereas if data is found and presented in the form of numbers, it is not intended to be tested statistically, but only to strengthen or sharpen the analysis.

Legal research generally has normative juridical and empirical juridical types (Soerjono Soekanto, 1986). Considering that the law enforcement instruments in the field of taxation have been regulated in statutory regulations, this research was conducted using a normative juridical approach, in which the object of study was the legal norms that were formulated in the law by not ignoring the empirical facts contained in the field (William H. Putman, 2004). We chose this method because research on the law enforcement system in the field of taxation is a descriptive study, a study that relates to legal theories that are the object of research and also the law in its implementation in society (Zainuddin Ali, 2009). So the purpose of this study is to describe or carry out the implementation of law enforcement based on positive applicable law.

The several data sources that are commonly used in a study, namely primary data sources and secondary data sources. Primary data sources are sources obtained directly from the field with data collection techniques through interviews with policymakers (Directorate General of Tax, Ministry of Finance, 2020), observations, and reports in the form of documents which are then processed by researchers. The use of primary data is intended to sharpen the problems faced by law enforcement in the field of taxation as a material for analysis in solving problems. Analysis of problem-solving is done qualitatively by using the principles of law and legal theories known in the science of law. Secondary data sources are data sources

obtained from official documents, and books relating to the object of research, both the results of other studies in the form of reports, theses, dissertations, and including legislation. This secondary data can be divided into (1) statutory regulations and court decisions relating to the research object; (2) books and related articles; and (3) dictionaries, encyclopedias, magazines, newspapers, and so on. Based on the feature of this study using descriptive-analytical research methods, includes the content and structure of positive law, which is used as a reference in solving legal problems that are the object of study.

## DISCUSSION

### Taxation Principle in Indonesia

Law in a developing society is a set of rules and principles, which are governing human relations in society, and include the processes and institutions to bring the law into reality (Mochtar Kusumaatmadja, 1986). In accordance with Mochtar Kusumaatmadja, as quoted by Achmad Ali in his book *Revealing the Law*, Sarjono Sukati stated that the law can be used as an agent of change, which functions as a forerunner of changes in organizations or society and oversees and controls these changes in the direction desired or planned with a system that is organized and planned in advance, is called social engineering (Achmad Ali, 2002).

Development is carried out to realize a prosperous Indonesian society, which is evenly spiritual and material, based on Pancasila in the Republic of Indonesia's free and sovereign Republic of Indonesia (Rochmat Soemitro, 1988). Taxes are essentially about the economic life of the country, as well as taxes are the main source of state revenue in addition to natural resources (Dadang Yusuf Juhaeni, 2011).

Jacobsen and Lipman argued about the purpose and function of the state, that a tax collection system is a state's essential function, that is the function needed for the continuation or survival of the state (G.A. Jacobsen and M.H. Lipman, 1960). Paying taxes is not only an obligation but also the right of every person to participate in national development in state financing (M. Farouq, 2018).

Article 23 A of the 1945 Indonesian Constitution states that taxes and other levies that are coercive for the purposes of the state are regulated by law. Associated with the principle of people's sovereignty and *rechtsstaat*, as well as the authority of the Representative Council to form laws, the concept will be produced that these provisions provide a juridical basis in tax collection must based on the consent of the people as the owner of sovereignty whose implementation mechanism is based on the Law The 1945 Basic Law is that in the formation of tax laws, the role of the House of Representatives as a party representing the people is crucial, so that the tax law is not solely born of the government's desire to gain state revenue but that the people agree to be taxed in order to participate finance state expenditures for the survival of the nation and state (Dewi Kania Sugiharti, 2010).

Based on these provisions, the House of Representatives enacted and enacted tax laws for the Republic of Indonesia. The authority of the government to collect taxes is limited by the provisions of the 1945 Constitution (Rochmat Soemitro, 1977). In connection with the notion of tax, Rochmat Soemitro stated (Rochmat Soemitro, 1992): "Tax is an agreement that arises because of a law that requires a person who meets the conditions specified by law (*tatbestand*) to pay a sum of money to the state treasury, which can be forced, without getting a reward that can be directly appointed, which used to the financial sector and outside the financial sector."

Achievements made by tax subjects for paying taxes do not receive direct rewards that can be demonstrated (Bohari, 1995). Income tax is imposed on individuals or individuals, inheritance, entities, and permanent establishments with respect to income received or obtained during one tax year. Income is any additional economic capacity that is received by taxpayers, both from Indonesia and outside Indonesia, by name and in

any form (Article 4 paragraph (1) of Income Tax Law).

In the drafting of taxation and tax collection laws, there is a truth that is the basic principle or foundation of thinking that has normative strength in the form of principles (Zainal Muttaqin, 1992). Adam Smith, with the teaching of “The Four Maxims” (Adam Smith, 1937), tax collection in every state necessary to premise the four following maxims in general. The four maxims are equality, certainty, convenience of payment, and economics of collection. Equality is wherever possible citizens of each country must contribute to supporting the government, in their respective abilities, that is, between their income and the protection they receive from the state (Russel Butarbutar, 2017). Certainty is the tax that must be paid by individuals should be certain and not arbitrary. The time of payment, the method, amount to be paid, should be clear and explicit to the payer and all others (Timbul Hamonangan Simanjuntak, 2019). The convenience of payment is every tax should be held when or in the most probable circumstances for taxpayers. The economic of the collection is each tax should be the smallest possible collection or withdrawal fee, not exceeding what was entered into the country.

The state has the right to have the authority to collect taxes (Arnold Knechtle, 1979). Taxes must be levied on the basis of justice and therefore tax law must serve justice (Santoso Brotodihardjo, 1998). There is a theory that provides a basis for the state in tax collection, in Indonesia one of the justification theories of tax collection is based on Pancasila (Santoso Brotodihardjo, 1998). Pancasila contains the nature of kinship and mutual cooperation. Individual human rights are respected and can only be reduced in the public interest. Tax collection can be justified based on Pancasila, namely (Santoso Brotodihardjo, 1998):

1. In accordance with the first principle of Pancasila, the almighty God, Tax is not contrary to religion because in religion there is also a kind of tax known as zakat.
2. In accordance with the second principle of Pancasila, fair and civilized humanity, tax collection must not be in conflict with humanity, namely by the existence of non-taxable income (hereinafter referred to as non-taxable income) and taking into account the number of taxpayer dependents.
3. In accordance with the third principle, the unity of Indonesia, taxes can unite the nation through development. One source of development funding comes from taxes in the form of public savings after reducing the country’s routine costs.
4. In accordance with the fourth principle, the people who are led by wisdom in the deliberation of representation, tax collection must be based on the consent of the people, namely in the form of laws in accordance with the provisions of Article 20 paragraph (1) of the Indonesian Constitution.
5. In accordance with the fifth principle, social justice for all Indonesian people, tax collection must be fair, that is, in the same condition, the amount of tax that must be paid is the same.

In Indonesia, there are two types of tax collection systems, consisting of a self-assessment system and an official assessment system. The self-assessment system gives taxpayers the authority to calculate, pay, and report the amount of tax owed themselves (Syofrin Syofyan and Asyhar Hidayat, 2004). This system is mentioned in Article 12 paragraphs (1) and (2) of the Law on General Tax Provisions and Procedures, which is that every taxpayer is obliged to pay tax without relying on the existence of a Tax Assessment Letter. Official assessment system which gives tax authorities the authority to determine the amount of taxpayers owed (Waluyo, 2007).

In connection with the doctrine of the emergence of tax debt, there are two doctrines that govern the emergence of tax debt (Erly Suandy, 2020):

1. Formal doctrine, namely tax debt arising from the issuance of a Tax Assessment Letter by the tax authorities. Thus, even though the conditions for the existence of a tax debt have been met before there was a tax assessment letter, there was no tax debt.
2. Material doctrine, tax debt arises if something is cause (tax debt), which is a series of actions,



circumstances, and events that can cause tax debt are as follows actions, conditions, and occasion.

Revolution 4.0 has influenced various sectors of human life, including in the fields of regulation and policy. Over The Top is an application accessed and delivered over the public Internet that may be a direct technical/functional substitute for traditional international telecommunication services. NOTE – the definition of Over The Top is a matter of national sovereignty and may vary amongst Member States (International Telecommunication Union, 2019).

Cyberspace causes a different understanding of how rules or conditions work differently from rules and conditions in the real world (Purna Cita Nugraha, 2018). Regarding regulations related to cyberspace, Lawrence Lessig further stated that a complete view to describe the regulation of behavior in cyberspace must consider four modalities together; law, norms, architecture, and market (Lawrence Lessig, 2006).

The world of law has long since broadened the interpretation of its principles and norms when dealing with material problems that do not exist, including in matters relating to cyberspace (Joel P. Trachtman, 1998). Juridically, the activities in cyberspace cannot be approached with conventional legal standards and qualifications because if this method is adopted there will be too many difficulties and things that escape law enforcement. Indonesia has attempted to regulate this by issuing ITE Law.

The ITE Law basically regulates electronic transactions, electronic verification, electronic systems, and security activities in cyberspace. Until now, Indonesia does not yet have legislation governing digital companies. In 2016, The Minister of Communications and Information Technology of Indonesia issued Appeal Letter Number 3 of 2016 concerning the Provision of Application Services and/or Content Over The Top, which contains policies regarding the clarification of regulation of service provision of applications and/or content through digital company which will soon be enacted by the Ministry of Communications and Information Technology. But at this time there is still no regulation regarding digital companies.

### **The Law for Taxing Digital Company**

Until now, Indonesia does not yet have a law that regulates Income Taxes explicitly from activities in cyberspace, including e-commerce and digital companies. However, normatively, the definition of income in Income Tax Law shows the worldwide principle. The consequence is that any additional economic capability received or obtained by the taxpayer from whatever origin can be used for consumption or to add to the taxpayer's wealth, including the Income Tax object category (Nellen, 2015). The definition of income by the law does not pay attention to income from specific sources or ways to obtain it, but only to the additional economic capacity. The additional economic capacity received or obtained by the taxpayer is the best measure of the ability of the taxpayer to participate in state revenue to finance routine government and development needs (Gunadi, 2002).

The subject of Income Tax is an entity or person, who is called a taxpayer (Y. Sri Pudyatmoko, 2009). The subject of income tax based on Article 2 paragraph (1) of the Income Tax Law is an individual, whose inheritance has not been divided as one unit replacing the entitled person, entity, and permanent establishment. Tax subjects in Indonesia are divided into domestic tax subjects and foreign tax subjects, which have differences in treatment between the two. The tax subject that is closely related to the Digital company is a permanent establishment, as an individual or entity residing or domiciled outside Indonesia that can receive or obtain income from Indonesia.

In accordance with Mochtar Kusumaatmadja, as quoted by Achmad Ali in the book *Revealing the Laws*, Sarjono Sukati stated that the law can be used as an agent of change, which functions as a pioneer of changes in organizations or society, and supervises and controls these changes in the direction desired or planned with a system that is organized and planned in advance, is called social engineering (Achmad Ali,

2002). Supporting the opinion of Mochtar Kusumaatmadja, Sjachran Basah formulated five legal functions, namely the directive function, the integrative function, the stabilizing function, the perspective function, and the corrective function (Marbun S.F., 2004).

In 2008 the government established ITE Law as an effort by the government to provide legal protection for the growth of technology information that has changed both the behavior of people and human civilization (Article 2 Law Number 11 of 2008 jo. Law Number 19 of 2016). Globally, causing world relations to be borderless (A von Bogdandy dan R. Wolfrum (ed), 2006). The Government is aware that Information technology is now a double-edged sword because in addition to contributing to improving welfare, progress, and human civilization, as well as being an effective means of acting against the law (Joel P. Trachtman, 1998).

In April 2019 the Minister of Finance of the Republic of Indonesia issued Regulation of the Minister of Finance No. 35/PMK.03/2019 concerning the Determination of Permanent Business Forms, aimed at foreign companies both conventional and digital. With this regulation, international companies such as Google, Facebook, and others find it difficult to avoid tax obligations in Indonesia. The regulation has an important role in line with the increasing development of cross-border business models involving foreign tax subjects, so it is necessary to provide legal certainty for foreign tax subjects conducting business through a permanent establishment in carrying out their taxation rights and obligations in Indonesia. This regulation regulates taxation for foreign individuals who have not lived in Indonesia for more than 183 days in a 12-month period. Also, foreign business entities that are not established and are not domiciled in Indonesia (Jaja Zakaria, 2005). Furthermore, it also regulates the Agreement on Double Taxation Avoidance (Elizabeth Owen, 1980e), which is an agreement between the Indonesian government and partner country governments or partner jurisdictions to prevent the imposition of double taxation and tax evasion (Kibuta Ongwamuhana, 1989).

It is stated that foreign individuals or foreign business entities that conduct business or activities through a permanent establishment are required to register themselves to obtain a taxpayer base number (Article 2 of the Regulation of the Minister of Finance No. 35/PMK.03/2019). Taxpayer base number ownership is also no later than one month after starting to run a business through a permanent establishment in Indonesia. Meanwhile, the permanent establishment criteria described in the rules are forms of business used by foreign individuals or foreign bodies to run businesses or conduct activities in Indonesia, which meet criteria such as the existence of a place of business in Indonesia and are permanent (Tillinghast, David R., 1984). Another effort the government can make in this regard is to draft laws that specifically regulate digital business (Wirawan B. Ilyas dan Richard Burton, 2018). Which stipulates that digital company providers can be penalized if they are unable to protect user data, legal proceedings for the party who stole or misused user data, and pay taxes In the Draft Regulation of the Minister of Communication and Information of the Republic of Indonesia divides Over The Top services into three forms, namely individual Indonesian citizens, Indonesian legal entities or non-legal entities, and Permanent Business Entities specifically foreign Over The Top service providers.

A permanent establishment is a form of business that is used by individuals who do not reside in Indonesia and who are not domiciled in Indonesia to run a business or conduct activities in Indonesia (Article 7 OECD Model). A permanent form of business implies the existence of a place of business (Robert Hellawel, 1980), which is a facility that can be in the form of land and buildings, including computers or electronic agents or automated equipment owned, leased, or used by organizers of electronic transactions to carry out business activities via the internet (Article 2 paragraph (5) of Income Tax Law). The definition of a permanent establishment includes an individual or body as an agent whose status is not free to act for and on behalf of individuals or entities that do not reside or are not domiciled in Indonesia (KPMG, 2020)

According to that, a Digital company can be included in the category of permanent establishment that has

been regulated in the Income Tax Law (Stjepan Gadzo, 2018). Then how is the practice of imposing Income Tax on digital companies in Indonesia? Some obstacles for the government in collecting income tax digital companies can be categorized into several main points, namely relating to tax awareness, rational attitude, and tax law in Indonesia (Hoffmann, Voracek, Bock, and Kirchler, 2017). Tax awareness is not the same as being obedient without being critical (Bornman M and Ramutumbu P, 2017) The more people advance, and their governments advance, the higher the tax awareness will be, (Mukhlis I. Utomo and Soesetio Y, 2015) but will be more critical, not criticizing the existence of the tax itself as an instrument as before, (Oladipupo A.O. and Obazee U, 2016) but critical of the policy material in the area of taxation (Chris Sanger and Rob Thomas, 2018), such as the tariff and expansion of subjects and objects (Christian Cahyaputra, 2013).

In 2018, Google deposited a value-added tax and income tax of around Rp 450 billion from an estimated revenue of Rp 5 trillion from Indonesia with a profit of Rp 1.6 trillion while Twitter and Facebook have not paid their income tax (EY, 2019). Meanwhile, for others Over The Top, there is no one in the form of a permanent establishment nor do they pay taxes according to Indonesian law (Kibuta Ongwamuhana, 1989). This is because the Income Tax Law also does not explicitly mention the permanent establishment category (Chairil Anwar Pohan, 2019). Moreover, digital companies often do not have representative offices in the territory of Indonesia. Tax avoidance is carried out by digital companies in Indonesia because the law only regulates physical businesses, as previously described (Wassermann M and Bornman M, 2018). Thus, digital companies can avoid physical presence in Indonesia. This happens to Google and some businesses similar to Google (Daniel Bunn, Elke Asen and Cristina Enache, 2020).

Google has taken refuge under a tax treaty between Indonesia and Singapore where online activities are not part of a permanent establishment so they cannot be taxed (Sean Lowry, 2019) Without stipulation of a permanent establishment, Google's income from advertising conducted online is not subject to full tax (still taxable) because it also considers the principle of source, not completely tax-free (Jaja Zakaria, 2005). It has formed a local company on behalf of PT Google Indonesia, however, that does not mean the company has formed a permanent business entity (permanent establishment) and Google has been registered as a domestic legal entity, as a "dependent agent" of Google Asia Pacific Pte Ltd in Singapore (Hotditua Parulian Sihotang, 2019). Google Indonesia claims to be independent or not under the Singapore representative office (Joko Muljono, 2011).

Taxes paid by Google are deemed inappropriate according to the Directorate General of Tax calculations based on data from the Ministry of Communication and Information because of advertising service activities on the Internet. So even though Google has established a PT or representative office (not a permanent establishment), which is only marketing support, Google avoids its taxation obligations by transferring funds to companies. On the other hand, Google answered that it still pays taxes according to regulations in Indonesia (Danrivanto Budhijanto, 2019) whereas according to the Directorate General of Tax, the payment still does not reflect the actual income obtained from Indonesia (Wilson et.al, 2014). Google's revenue or turnover from Indonesia reaches three trillion rupiahs. In this type of business, the profits obtained are usually around 40% to 50% because there are not too many expenses. If it is assumed that the profit received is one trillion rupiahs. Then the income tax that must be paid is 25% of the profit of 250 billion rupiahs in Singapore (Garrett Watson, 2019)

In 2020, the Indonesian Government issued Law Number 2 of 2020 which is regulated the field of taxation, where it relates to the income tax imposed on Foreign Taxpayer Subjects who conduct Commercial Activities through Electronic Systems (PMSE), similar to India (Isabel Gottlieb, 2020) Several important matters to be discussed in this regard, is the principle of tax jurisdiction in the imposition of income tax to the Commercial Activities through Electronic System/PMSE business actors and its relation to the principle of non-multiplied tax imposition as well as the regulating provision on the material laws concerning the

Income Tax imposed to the Commercial Activities through Electronic System/PMSE based on the principle of legal certainty (G-24 Working Group on Tax Policy and International Tax Cooperation, 2019). However, this policy cannot be implemented until the OECD consensus is planned to be implemented at the end of 2020 (OECD, 2020a) Tax law is a whole of the regulations that cover the government's authority to take one's wealth and hand it back to the public through the state treasury (G-24 Working Group on Tax Policy and International Tax Cooperation, 2019).

To realize the legal arrangements related to technology, a technological approach is also needed (Marcin Szczepański, 2020). Based on this, cooperation with other parties who have access to activities in cyberspace can help, support, and facilitate the work of the Directorate General of Taxes in optimizing the supervisory function to maximize state income from taxes. Collaboration with other parties can also support each other in an effort to maximize the performance of various parties known as the Whole of Government (hereinafter referred to as WoG) (Yogi Suwarno and Tri Atmojo Sejati, 2017). As an embodiment of the WoG concept, the Directorate General of Taxation cannot work alone, so cooperation with the Directorate of Custom Duty and the Ministry of Communication and Information is needed.

A vast amount of scholarly literature on the subject of income tax in digital economy includes Maria Emilia Retno Kadarukmi (2017), *Legal Study of Electronic Media as a Permanent Establishment in the Income Tax Law and Its Implications for the Authority to Collect Income Tax on Transactions Through Internet Media* (Maria Emilia Retno Kadarukmi, 2017); Anton Baumann (2017), *Digital Economy: The Future of International Taxation of Business Income* (Anton Baumann, 2017); David Langerak (2015), *International Profit Allocation in the Digital Economy and Cash Flow Taxation as Alternative* (David Langerak, 2015); Walter Hellerstein (2003), *Jurisdiction to Tax Income and Consumption in the New Economy: A Theoretical and Comparative Perspective* (Walter Hellerstein, 2003).

## CONCLUSION

The constraints of digital company income tax in Indonesia can be categorized into three primary aspects: tax awareness, rational attitude, and the condition of tax law in Indonesia. To overcome this, the government can determine policies that are comprehensive in nature regarding digital company services both regarding the rights and obligations of operating in Indonesia, including regarding income tax obligations by taking into OECD consensus.

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