EDUCORETAX
Volume 4 No.10, 2024

IMPLEMENTATION OF DESTINATION PRINCIPLE VAT ON SERVICE EXPORTS IN INDONESIA: ANALYSIS OF PMK-32/PMK.010/2019 BASED ON OECD GUIDELINES

Hadwimantoro

hadwimantoro@gmail.com, Universitas Widyatama

Abstract
Value Added Tax (VAT) is applied based on two fundamental concepts: the origin principle and the destination principle. Under the origin principle, taxes are levied where goods or services are produced, while under the destination principle, taxes are imposed where the goods or services are consumed. This research focuses on analyzing how the destination principle is implemented in the imposition of VAT on service exports, as governed by Regulation of the Minister of Finance No. 32/PMK.010/2019 regarding the limitations on taxable activities and types of services whose exports are subject to VAT. The OECD International VAT/GST Guidelines are used as a reference in this analysis to reduce distortions in international trade and minimize the risk of differences in tax collection principles between countries. The results of the study show that PMK-32/PMK.010/2019 has implemented the destination principle in accordance with the OECD guidelines, but there are still several challenges in its implementation, especially in ensuring tax neutrality and legal clarity in cross-border transactions. This study provides important insights for policymakers in improving tax regulations to support sustainable and equitable economic growth.
Keywords: Destination Principle, Export of Services, OECD International VAT/GST Guidelines, PMK-32/PMK.010/2019, Value Added Tax (VAT)

INTRODUCTION

The highly dynamic development of the global economy has led to the emergence of various new business transaction patterns. Cross-border economic transactions that continue to grow rapidly, especially transactions based on digital technology, have had a very significant impact on various sectors, including taxation. Reforms in taxation must be carried out for both direct and indirect taxes. According to Law No. 42 of 2009 concerning Value Added Tax on Goods and Services and Sales Tax on Luxury Goods, VAT is a tax levied on the consumption of goods and services within the Customs Area, which is imposed incrementally at each stage of production and distribution. Meanwhile, according to Corbacho et al., (2013), Value Added Tax (VAT) is an indirect tax that is widely adopted on consumption that has become common globally due to its revenue benefits, neutrality, and administrative simplicity. The characteristics of VAT are indirect taxes, namely the burden of imposing VAT can be transferred to other parties (Resmi, 2014).

Introduced in various countries as a replacement for sales tax, VAT is levied at each stage of sale based on the value added of goods, thereby minimizing cascading effects and promoting transparency in the supply chain (Kumar et al., 2008). Understanding key VAT concepts, such as goods and services, VAT rates, deductions, and payment mechanisms, is critical to effective implementation and compliance, with detailed rules governing operations, exports, imports, and specific sectors such as electricity and gas (Sarmento, 2023). Tax authorities in many countries use two primary principles in collecting VAT: the origin principle and the destination principle. Under the origin principle, goods and services are taxed at their place of production, while under the destination principle, they are taxed at the location where they are ultimately consumed by the end user (Bovenberg, 1994).

The development of transactions in the services and intangible goods sector has led to greater interaction between the VAT systems applicable in different countries. Differences in concepts and definitions of how services are traded internationally can affect the collection of VAT on services (Ebrill et al., 2001). Inconsistent application of VAT collection principles can negatively affect international trade, thus being considered a factor that interferes with business

competition (Charlet & Buydens, 2012). The implementation of VAT in cross-border transactions should not be an obstacle to business activities, complicate economic development, and damage competition. In the case of cross-border digital services, most countries agree that VAT should be applied in the location where the goods or services are consumed. However, there are difficulties in accurately determining this location, which can result in either double taxation or no taxation at all (Xu, 2023).

The Organization for Economic, Co-operation, and Development (OECD) has issued guidelines on the imposition of VAT, The OECD International VAT/GST Guidelines, which are supported by various countries, to reduce international trade distortions and minimize risks caused by different taxation principles. According to the Organization for Economic Cooperation and Development (OECD, 2017), the key aspect of collecting VAT or GST on goods and services is that it is a tax on final consumption, which is imposed based on the destination principle. This principle emphasizes that the tax should be levied in the place where the goods or services are consumed. Practices in Indonesia show that there are two conflicting principles in the collection of VAT on international service transactions (Hikmah, 2020)

On March 29, 2019, Ministry of Finance issued Regulation of the Minister of Finance Number 32/PMK.010/2019 concerning Limitations on Taxable Activities and Types of Services whose Exports are Subject to Value Added Tax as an implementation of the provisions of Article 4 paragraph (2) of the Law on Value Added Tax and Luxury Goods Sales Tax (PPN and PPnBM Law). Seeing the issuance of Regulation of the Minister of Finance Number 32/PMK.010/2019 concerning Limitations on Taxable Activities and Types of Services whose Exports are Subject to Value Added Tax, it is necessary to review whether the regulation has implemented the destination principle in accordance with the guidelines prepared by the OECD in the International VAT/GST Guidelines.

LITERATUR REVIEW

Consumption Tax

The Consumption Tax Theory emphasizes that taxation is applied to the consumption of goods and services by individuals, instead of taxing their income or profits. Generally, consumption taxes refer to the taxation of goods and services that individuals purchase for their personal satisfaction or use (Agusti et al., 2022). This tax is essentially paid by consumer who buy the product or service, while the producer or service provider only acts as a tax collector. Consumption tax can be applied in various forms, one of which is Value Added Tax (VAT) or Goods and Services Tax (GST).

Consumption tax is levied on the consumption of goods and services, meaning that the tax is charged when the goods or services are sold to the end consumer. Producers or distributors pay tax on the added value they create at each stage of production or distribution. When consumers buy goods or services, they pay a price that includes tax. Consumption tax collection is essentially intended to reduce distortions in income or savings. This tax is considered fairer because each individual or household is taxed according to their level of consumption, not based on their income or wealth.

Value Added Tax (VAT) is the most common form of consumption tax. It is levied at every stage in the production chain, from producer to retailer, but the tax is borne by the end consumer. Each business owner only pays tax on the added value they produce. A sales tax is a consumption tax levied at the final stage, when goods or services are sold to the end consumer. It is usually added directly to the price of the goods in the store. An excise tax is a tax levied on certain goods, especially goods that are considered harmful to health or the environment, such as tobacco, alcohol, or fossil fuels. The purpose of excise taxes is to discourage consumption of these goods.

One theory behind consumption taxes is the neutrality theory, which argues that consumption taxes tend to be less disruptive to individuals' economic choices than income taxes. Consumption taxes do not discourage saving or investment, because they are not levied on income that is saved, only on income that is spent. Consumption taxes are often considered regressive, because low-income consumers spend a larger proportion of their income on consumption, so they pay a higher percentage of taxes than high-income consumers who may save more. To address this, many countries have introduced tax exemptions or reductions for essential goods such as food and medicine. Consumption taxes can also be used to control the consumption of certain goods. For example, high excise taxes on tobacco or alcohol are made to lessen consumption of these products because they are thought to have negative health effects.

VAT on Export of Services

In Indonesia, VAT was introduced as a replacement for Sales Tax (PPn) which has been implemented since 1951 (Sukardji, 2007). The Harmonization of Tax Regulations Act (Law No. 7 of 2021), which modifies Law No. 42 of 2009 as the third amendment to Law No. 8 of 1983 on Value Added Tax for Goods and Services and Sales Tax on Luxury Goods (VAT Law), governs the application of VAT on goods and services consumed within the Customs Area. This tax is applied progressively at each stage of production and distribution. VAT collection not only functions to increase state revenues, but also aims to distribute the tax burden more evenly, regulate consumption patterns, encourage exports, and increase investment (Hikmah, 2020).

VAT is considered capable of eliminating double taxation, implementing a single rate, being neutral in domestic competition and international trade, and being able to encourage export activities (Sukardji, 2007). The export of Taxable Services refers to any activity involving the provision of Taxable Services that are produced within the Customs Area and intended for use by recipients outside the Customs Area. Article 7, paragraph (2) of the HPP Law and its explanatory notes stipulate that a 0% VAT rate applies to:

a. Export of Tangible and Taxable Goods;
b. Export of Intangible and Taxable Goods; and
c. Export of Taxable Services.

Regulations regarding the imposition of VAT on service export transactions are outlined in Minister of Finance Regulation No. 32/PMK.010/2019, which specifies the limitations on taxable activities and types of services subject to VAT. Under this regulation, the export of taxable services refers to service activities conducted within the Customs Area that lead to the provision of goods, facilities, or rights for use outside the Customs Area. Companies can credit input tax (Akbar, 2021). The service activities in question are:

1. Activities attached to movable goods that are issued for use outside the Customs Area, including:
   a. Maklon services, with the following provisions:
      1) specifications and raw materials and/or semi-finished materials are provided by the Recipient of Taxable Service Exports;
      2) raw materials and/or semi-finished materials will be processed to produce Taxable Goods;
      3) ownership of the Taxable Goods produced lies with the Recipient of Taxable Service Exports; and
      4) maklon service entrepreneurs send Taxable Goods which are the results of their work outside the Customs Area using the goods export mechanism.
   b. Maintenance and repair services; and
   c. Freight services related to goods for export purposes.

2. Activities related to not movable goods located outside the Customs Area, namely construction consultancy services including assessment, plan, and design of construction attached to buildings or building plans located outside the Customs Area.
3. Taxable Services in the form of service activities the results of which are submitted for use outside the Customs Area by means of:
   a. direct or indirect delivery, including through post and electronic channels; or
   b. in the form of providing rights to use (access) outside the Customs Area, based on the request of the Recipient of Taxable Service Exports, including:
   1) Technology and information services, including:
      a) computer system analysis services, including problem solving that requires information technology support;
      b) computer system design services, including hardware specifications, software, and/or computer networks needed;
      c) computer system and/or website creation services using programming languages, including application creation services;
      d) information technology security services (IT security), including information protection when information is processed, transmitted, and/or stored;
      e) contact center services, including providing answers and/or follow-up to questions and/or statements submitted to the contact center;
      f) technical support services, including handling customer problems (client) services in the implementation, use, data processing, and configuration of hardware, software, and/or computer networks;
      g) cloud and web hosting services, including data hosting or data storage as long as the server is located within the Customs Area and the recipient of the data hosting or data storage service is a cloud computing or web hosting service provider; and
      h) content creation services using information technology assistance, including making games, animations, and graphic designs.
   2) research and development services;
   3) transportation rental services in the form of renting aircraft and/or ships for international flights or shipping activities;
   4) business services such as consulting in management, legal, architectural design, human resources, engineering, marketing, as well as services related to accounting, financial audits, and taxes
   5) trade services that assist in finding sellers for export purposes within the Customs Area; and
   6) interconnection services, satellite and data communication services, are subject to VAT regulations, including:
      a) short interconnection services for international calls and/or messages carried out by domestic telecommunications operators to foreign telecommunications operators;
      b) satellite transmitter and responder (transponder) services carried out by domestic satellite operators to service recipients as long as the earth station abroad is used by the service recipient outside the Customs Area;
      c) satellite control services carried out by domestic satellite operators to foreign satellite operators, as long as the controlling earth station used by the domestic satellite operator is within the Customs Area; and/or d) global internet connection services via public or private networks provided by domestic network operators to service recipients abroad.

The basis for VAT on export services is the replacement value, which refers to the monetary amount including all costs that the service provider can charge due to the delivery of taxable services, the export of taxable services, or intangible goods. This amount excludes the

VAT itself and any discounts listed on the invoice, but includes the amount that the recipient of services or intangible goods must pay.

Export of Taxable Services is subject to 0% Value Added Tax as long as it meets the following provisions:

1. Based on the contractual agreement between the taxable entrepreneur and the recipient of the exported services, the contract must clearly specify:
    a. The type of service;
    b. Details of the services provided within the Customs Area to be utilized outside the Customs Area by the recipient;
    c. The value of the taxable service delivery.
2. Payment must be accompanied by valid proof from the recipient of the export service to the taxable entrepreneur.

If these conditions are not met, the service is considered as taxable within the Customs Area and will be subject to VAT. Services produced and consumed outside the Customs Area are exempt from VAT.

OECD International VAT/GST Guidelines

In addition to international agreements, in the form of double taxation avoidance agreements (tax treaties), the source of international tax law is soft law in the form of standards or norms that are not binding. One initiative that has been successfully approved and supported by more than 100 countries in the world is the new OECD International VAT/GST guidelines (Hikmah, 2020). In the International VAT/GST Guidelines literature by the OECD (2017), the main characteristics of VAT in the implementation of VAT collection in international trade are as follows:

a. VAT as a tax on final consumption;
b. VAT as a tax levied on each production and distribution chain; and
c. VAT and international trade: The destination principle in VAT collection and VAT neutrality.

In the context of international trade, a key issue that arises is determining which country holds the authority to collect VAT—whether it is the country where goods or services are produced (origin jurisdiction) or the country where they are consumed (destination jurisdiction). This distinction gives rise to two main VAT collection principles: the origin principle and the destination principle. The origin principle treats businesses equally in terms of where production occurs, whereas the destination principle does the same but focuses on where consumption takes place. Differences in the application of VAT in practice arise due to differences in local history, different legal traditions, and the need to achieve certain goals (Charlet & Owens, 2007).

In relation to determining the place of tax collection for the provision of services and the use of intangible assets in cross-border transactions, the International VAT/GST Guidelines broadly emphasize neutrality in the application and determination of countries authorized to collect VAT, with the following 8 (eight) guidelines:

1. For consumption tax purposes, services and intangible goods traded internationally should be taxed according to the jurisdiction in which they are consumed.
2. Under Guideline 3.1, in business-to-business (B2B) transactions, the taxing rights over internationally traded services or intangibles are held by the jurisdiction where the customer is based.
3. When applying Guideline 3.2, the customer's identity is typically determined by referring to the business agreement.

4. In cases where the customer has multiple establishments in different jurisdictions, Guideline 3.2 states that the taxing rights are allocated to the jurisdiction(s) where the service or intangible is utilized.
5. In business-to-consumer (B2C) transactions, under Guideline 3.1, taxing rights over services and intangibles are given to the jurisdiction where the supply is physically performed, provided the supply occurs at a specific identifiable location, is consumed simultaneously with performance, and both supplier and consumer must be physically present at that location.
6. For B2C supplies not covered by Guideline 3.5, taxing rights under Guideline 3.1 fall to the jurisdiction where the consumer resides.
7. Taxing rights over services or intangibles traded internationally between businesses may be assigned based on a proxy other than the customer's location, as specified in Guideline 3.2, if both of the following conditions are satisfied:
   a. Allocating taxing rights based solely on the customer's location does not yield an appropriate outcome when evaluated against key criteria, such as neutrality, administrative efficiency, certainty, and fairness.
   b. Using an alternative proxy results in a significantly better outcome when judged against the same criteria.

   Likewise, taxing rights for internationally traded services or intangibles provided to consumers may also be allocated based on a proxy other than the location of performance (as mentioned in Guideline 3.5) or the customer's usual place of residence (as stated in Guideline 3.6), provided both conditions mentioned in points a and b above are fulfilled.
8. Taxing rights for services or intangibles related to immovable property are assigned to the jurisdiction where the property is located.

These guidelines, set out by the OECD in the International VAT/GST Guidelines, offer a framework for applying VAT to cross-border transactions in goods and services to minimize legal uncertainties and the risks of double taxation or inconsistency across different countries.

METHODS

This research employs a qualitative approach using a case study method to examine how the destination principle is applied in imposing VAT on the export of services in Indonesia, in accordance with Regulation Number 32/PMK.010/2019 issued by the Minister of Finance. The OECD International VAT/GST Guidelines serve as the primary framework for analysis in this study. The design of this study is descriptive-analytical. Descriptive research was conducted to describe the conditions of the implementation of PMK-32/PMK.010/2019 in the imposition of VAT on service exports. Analytical research was conducted to evaluate the compliance of this regulation with the OECD guidelines and identify challenges in its implementation.

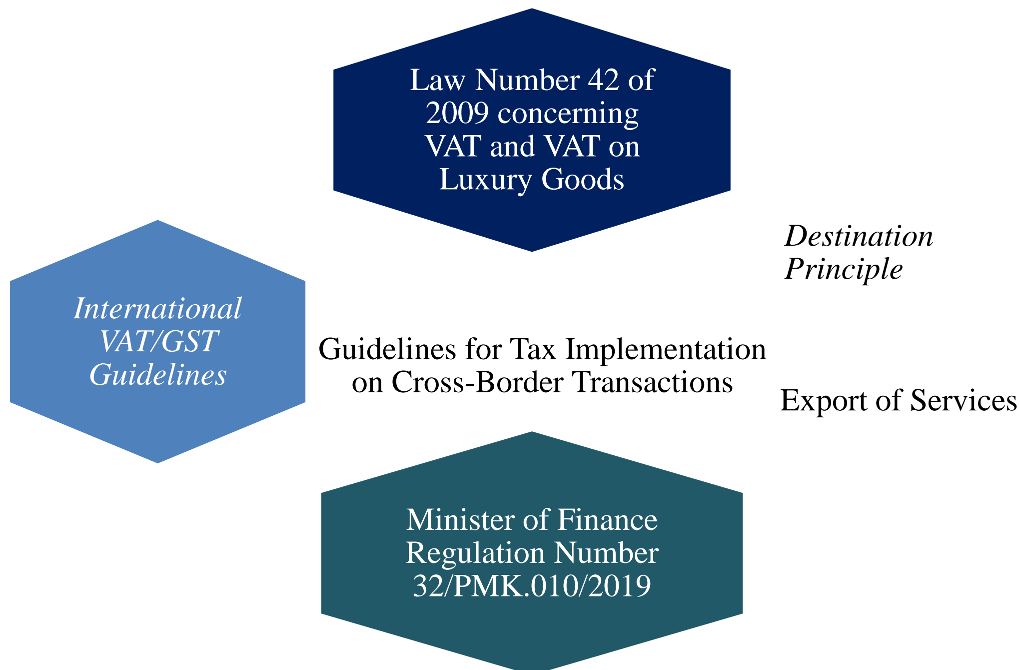


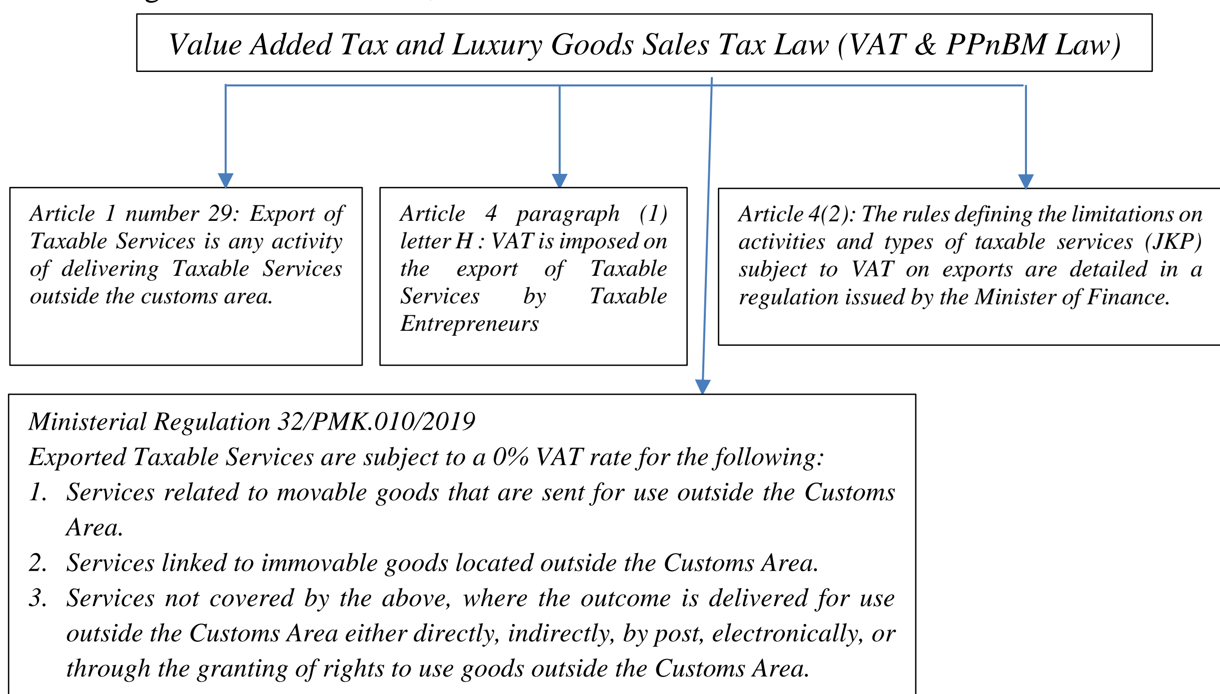
Figure I Research Method Framework

RESULTS AND DISCUSSION

VAT Scheme on Export of Services

The VAT Law and the Luxury Goods Sales Tax Law adopt the destination principle, as mentioned in the General section of the explanatory memorandum. VAT is primarily a tax on consumption within a country. When goods or services are traded across borders, VAT liability is determined by the place of consumption or utilization of the goods or services, rather than where they are delivered.

General description of the imposition of VAT on export transactions of services in tax laws and regulations in Indonesia, as follows:



Based on PMK-32/PMK.010/2019, export activities are defined as service activities within the Customs Area that cause goods, facilities, conveniences, or rights to be available for use outside the Customs Area.

Requirements for VAT exemption on services exported outside the Customs Area. A service activity conducted within Indonesia and benefiting an entity outside the Customs Area may be considered an export of taxable services and qualify for a 0% VAT rate if the following conditions are met:

1. There must be a clear written agreement or contract between the taxable entrepreneur (PKP) and the recipient of the exported taxable services, specifying the type, details of activities carried out within the Customs Area, the export destination, and the value of the services, and
2. A valid proof of payment must accompany the payment from the recipient of the exported taxable services to the taxable entrepreneur.

If these conditions are not fulfilled, a 10% VAT will be applied as it will not be considered an export of services. Services produced and used outside the Customs Area are exempt from VAT.

The criteria for determining whether a service qualifies for the 0% VAT rate are straightforward. According to Regulation 32/PMK.010/2019, if a service falls under one of the categories listed as an export of taxable services, then it will be eligible for the 0% VAT rate when delivered outside the Customs Area.

VAT on Exports of Services in accordance with OECD International VAT/GST Guidelines

According to the OECD's International VAT/GST Guidelines, the most suitable approach for determining which country holds the authority to collect VAT is the destination principle. This principle ensures that VAT on cross-border trade of goods and services is only collected in the jurisdiction where the final consumption takes place. The application of these guidelines, alongside Ministerial Regulation No. 32/PMK.010/2019, is detailed below:

<table>
<tr><th>No</th><th>OECD Guidelines</th><th>PMK-32/PMK.010/2019</th></tr>
<tr><td>1.</td><td>In international transactions involving services and intangible goods, taxation should follow the jurisdiction where the consumption takes place.</td><td rowspan="2">Article 3 paragraph (1)
Taxable Service Export Activities are service activities within the Customs Area that cause goods, facilities, conveniences, or rights to be available for use outside the Customs Area.

Article 2 paragraph (1)
Value Added Tax is imposed on Taxable Service Exports by Taxable Entrepreneurs.

Article 2 paragraph (3)
The Value Added Tax rate as referred to in paragraph (2) is 0% (zero percent)
Exporting taxable services refers to services provided within the Customs Area that result in goods, facilities, or rights being available for use outside the Customs Area.
Article 2 paragraph (1)
Taxable entrepreneurs must impose VAT on the export of taxable services.
Article 2 paragraph (3)
The Value Added Tax rate as referred to in paragraph (2) is 0% (zero percent)</td></tr>
<tr><td>2.</td><td>For business-to-business transactions, the country where the consumer is located has the right to impose tax on services or intangible goods traded internationally.</td></tr>
<tr><td>3.</td><td>The identity of the consumer is generally determined based on the business agreement.</td><td>Article 6 paragraph (1)
Exports of Taxable Services and are subject to VAT at a rate of 0% if they meet the following requirements:
1. There must be a clear agreement between the taxable entrepreneur (PKP) and the recipient of the exported services, outlining the type of service, specific activities conducted within the Customs Area, and the fact that these services will be utilized outside the Customs Area.
2. The payment for these services must be accompanied by proper</td></tr>
</table>

No	*OECD Guidelines*	*PMK-32/PMK.010/2019*
		documentation from the recipient of the exported services to the taxable entrepreneur.
4.	*When the consumer operates in more than one jurisdiction, the jurisdiction where the consumer's entity receiving the services or intangible goods is located has the taxing rights.*	*Article 1 paragraph (6)* *The recipient of exported taxable services is an individual or entity that enters into a contract and receives direct benefits from these services outside the Customs Area. This recipient is also a foreign taxpayer without a permanent establishment in Indonesia, as defined in the Income Tax Law.* *Article 6 paragraph (3)* *Taxable services, as outlined in Article 4 paragraphs (1), (2), and (3), that are produced and consumed outside the Customs Area, are not subject to VAT.*
5.	*Jurisdictions, where the physical provision of services and intangible goods takes place, have taxation rights for the provision of business to consumer services.*	
6.	*The country where the consumer resides generally holds the authority to tax services or the usage of intangible goods.*	
7.	*Taxing rights for internationally traded intangible goods and services may also be determined by a proxy, beyond just the consumer's location.*	
8.	*Leasing on transactions of services and intangible goods traded internationally related to immovable property, the leasing rights can be allocated to the jurisdiction where the immovable property is located.*	*Article 3 paragraph (2)* *Service activities as referred to in paragraph (1) are:* *1. Activities attached to movable goods that are issued for use outside the Customs Area;* *2.Activities attached to immovable goods located outside the Customs Area;* *3. Activities other than activities as referred to in letters a and b, the results of which are submitted for use outside the Customs Area by means of:* *1. direct or indirect delivery, including through post and electronic channels, or* *2. in the form of providing rights for use (access) outside the Customs Area.* *based on the request of the Recipient of Taxable Service Exports*

From the previous analysis, it's evident that PMK-32/PMK.010/2019 aligns with the destination principle when applying VAT to service exports. Both theory and practice suggest that the destination principle is a more appropriate approach for international trade (Hodzic & Celebi, 2017). However, there are still limitations on which types of service exports qualify for

the 0% VAT rate. If a particular service export is not included in this regulation, the delivery must be re-evaluated based on the location of service use. If taxable services are produced and consumed outside the Customs Area, the transaction is not subject to VAT.

Nonetheless, specific conditions must be met for exported taxable services to qualify for the 0% VAT rate, including the requirement that services are produced within the Customs Area and used outside the Customs Area. If these conditions are not satisfied, the service may be treated as if delivered within the Customs Area and taxed at a rate of 10%. In effect, PMK-32/PMK.010/2019 partially incorporates the origin principle, as taxable services provided outside the Customs Area may still be taxed domestically at 10%.

The OECD International VAT/GST Guidelines do not mandate full adoption of these rules by member countries, including Indonesia. Instead, the guidelines aim to foster a consistent application of the destination principle globally.

A case example following the implementation of PMK-32/PMK.010/2019 and the destination principle, PT GlobalTek, a Jakarta-based IT service provider, has been contracted by Company X, located in Singapore, to develop software. Although the development is entirely conducted by PT GlobalTek's team in Indonesia, the software will be exclusively used by Company X in Singapore.

Under PMK-32/PMK.010/2019, the services provided by PT GlobalTek to Company X are eligible for the 0% VAT rate, provided they meet the criteria for taxable service exports. The key requirement is that the service must be produced within the Customs Area (Indonesia) but used outside the Customs Area (Singapore).

Since the software will be used solely in Singapore, PT GlobalTek can apply the 0% VAT rate. This case illustrates the destination principle, where taxation occurs in the place of consumption (Singapore), not where the service is performed (Indonesia).

CONCLUSION

Conclusion

The assessment of how the destination principle, as outlined in the OECD International VAT/GST Guidelines, is applied within the framework of Ministerial Regulation No. 32/PMK.010/2019 regarding restrictions on taxable activities and types of services subject to VAT on exports leads to the following conclusions:

1.The VAT treatment of taxable service exports, as detailed in PMK-32/PMK.010/2019, aligns with the destination principle by applying a 0% VAT rate on the provision of specified services outside the Customs Area as per the regulation.

2. If the export of taxable services is not covered by the services listed in PMK-32/PMK.03/2019, the delivery of services outside the Customs Area must be reconsidered based on where the service is provided. In cases where the services are produced and utilized outside the Customs Area, such transactions are exempt from VAT.

3. There remains the possibility that a 10% VAT rate, according to the origin principle, may still apply to taxable service exports that do not satisfy the conditions set out in PMK-32/PMK.010/2019, particularly when the types and specific activities produced within the Customs Area are not intended for use outside the Customs Area.

Suggestions

Based on these findings, it is recommended to clarify the definitions of the types and specific activities produced within the Customs Area for use outside the Customs Area, as this is a key condition for the application of the 0% VAT rate on taxable service exports under PMK-32/PMK.010/2019. This clarification would help prevent varying interpretations of the regulation and ensure greater alignment with the destination principle as stated in the OECD International VAT/GST Guidelines.

REFERENCES

Agusti, R. R., Ningsih, D. N. C., & Kumalasari, K. P. (2022). Konsep Pajak Konsumsi: Pajak Pertambahan Nilai (PPN) di Era Digital. . Universitas Brawijaya Press.

Akbar, R. K. (2021). Analisis Studi Kasus Pajak Pertambahan Nilai untuk usaha jasa konstruksi pada PT. Daman Varia Karya. Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya, 9(2), 1–16. Https://Jimfeb.Ub.Ac.Id/Index.Php/Jimfeb /Article/View/7263 .

Bovenberg, A. L. (1994). Destination-and origin-based taxation under international capital mobility. . International Tax and Public Finance, 1, 247-273.

Charlet, A., & Buydens, S. (2012). The OECD International VAT/GST Guidelines: past and future developments. . World Journal of VAT/GST Law, 1(2), 175-184.

Charlet, A., & Owens, J. (2007). An international perspective on VAT. Future.

Corbacho, A., Cibils, V. F., & Lora, E. (2013). Value Added Tax: Let It Be. . Malgrave Macmillan, New York. Https://Doi.Org/10.1057/9781137315977_9.

Ebrill, L. P., Keen, M., & Perry, V. J. (2001). 17 Interjurisdictional Issues. In The Modern VAT. International Monetary Fund. .

Hikmah, F. (2020). The Organisation For Economic Cooperation And Development Guidelines Dan Pengaruhnya Terhadap Pengaturan Pajak Pertambahan Nilai Atas Jasa Di Indonesia. . Jurnal Hukum Ius Quia Iustum, 27(3), 639-659.

Kumar, B., Banga, G., & Jain, K. (2008). Value Added Tax: An overview. . Management and Change, 12(2):131-142.

Organization for Economic Cooperation and Development (OECD). (2017). International VAT/GST Guidelines.

Peraturan Menteri Keuangan Nomor 70/PMK.03/2010 tentang Batasan Kegiatan dan Jenis Jasa Kena Pajak yang atas Ekspornya Dikenai Pajak Pertambahan Nilai sebagaimana telah diubah dengan Peraturan Menteri Keuangan Nomor 30/PMK.03/2011.

Peraturan Menteri Keuangan Nomor 32/PMK.010/2019 tentang Batasan Kegiatan dan Jenis Jasa Kena Pajak yang atas Ekspornya Dikenai Pajak Pertambahan Nilai.

Resmi, S. (2014). Perpajakan Teori dan Kasus. . Salemba Empat.

Sarmento, J. M. (2023). Value-Added Tax. . In Taxation in Finance and Accounting: An Introduction to Theory and Practice (Pp. 209-243). Cham: Springer International Publishing.

Sukardji, Untung. (2007). Pokok-Pokok Pajak Pertambahan Nilai di Indonesia. . Jakarta: Raja Grafindo Persada.

Surat Edaran Direktur Jenderal Pajak Nomor SE-145/PJ/2010 tentang Perlakuan Pajak Pertambahan Nilai atas Jasa Perdagangan.

Undang-Undang Nomor 8 Tahun 1983 tentang Pajak Pertambahan Nilai Barang dan Jasa dan Penjualan atas Barang Mewah.

Undang-Undang Nomor 42 Tahun 2009 tentang Perubahan Ketiga atas Undang-Undang Nomor 8 Tahun 1983 tentang Pajak Pertambahan Nilai Barang dan Jasa dan Penjualan atas Barang Mewah.

Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan.

Xu, Y. (2023). VAT in the Digital Era: Unilateral and Multilateral Options for Reform . Oxford, 2023; Online Edn, Oxford Academic.