



KODE FAKTUR PAJAK 040 JASA OUTSOURCING: PANDUAN LENGKAP UNTUK BISNIS ANDA

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Aspek Pajak Perusahaan Jasa Outsourcing

R Bogdan



Aspek Pajak Perusahaan Jasa Outsourcing:

Bentuk Usaha Tetap Maria R.U.D. Tambunan, 2024-09-23 Berbagai sengketa pajak timbul akibat pembagian hak pemajakan atas penghasilan yang diperoleh didapatkan oleh bentuk usaha tetap BUT sehubungan dengan BUT merupakan subjek pajak negara lain yang menjalankan usaha di suatu negara Di satu pihak negara tempat BUT berasal dan berkedudukan dapat mengklaim sebagai pihak yang mempunyai hak pemajakan sedangkan negara tempat kegiatan usaha juga dapat mengklaim bahwa negara tersebut berhak mengenakan pajak karena telah menjadi sumber penghasilan Pada dasarnya pengaturan hak pemajakan atas BUT dapat mengacu pada persetujuan Perjanjian Penghindaran Pajak Berganda P3B antara negara domisili dan negara sumber penghasilan kecuali tidak ada P3B di antara keduanya Namun perkembangan dunia usaha yang sangat cepat terutama dengan adanya teknologi menjadikan jenis kegiatan usaha semakin bervariasi Dengan kondisi yang demikian penerapan ketentuan perpajakan atas penghasilan yang diperoleh oleh BUT menjadi semakin kompleks Buku ini memuat berbagai konsep terkait pemajakan atas BUT serta prinsip pemajakan dengan mengacu pada OECD Model Tax Convention dan United Nations Model Tax Convention Hal ini diharapkan mampu memberikan perspektif negara maju dan negara berkembang terkait pembagian hak pemajakan tersebut Selain itu pembahasan terkait ketentuan dan praktik pemajakan atas BUT di berbagai sektor usaha di Indonesia juga mendapat porsi pembahasan yang cukup substansial Buku ini dapat menjadi referensi bagi praktisi dunia usaha lingkungan akademisi dan mahasiswa Materi yang dibahas dalam buku ini mencakup Bab 1 Pendahuluan Bab 2 Historis dan Konsep Dasar Bentuk Usaha Tetap Bab 3 Konsep Bentuk Usaha Tetap dalam Perspektif Ekonomi Digital Bab 4 Bentuk Usaha Tetap dan Tempat Usaha Tetap Art 14 UN MTC Bab 5 Berbagai Uraian Terkait Interpretasi atas Perjanjian Penghindaran Pajak Berganda P3B Bab 6 Laba dan Biaya yang Dibebankan kepada Bentuk Usaha Tetap Bab 7 Bentuk Usaha Tetap dalam Ketentuan Perpajakan di Indonesia

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