

MENCEGAH PAJAK BERGANDA ATAS PENGHASILAN LINTAS NEGARA DALAM RANGKA MEA

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Abstract

In order to improve economic integration in Southeast Asia, Indonesia with other ASEAN countries agreed to form an integrated economic region called the ASEAN Economic Community (AEC). The AEC Blueprint agreed to work on building an effective network of bilateral agreements on avoidance of double taxation between ASEAN countries. This paper aims to gain an understanding of how each instrument to avoid double taxation whether unilateral, bilateral and multilateral applied to prevent double taxation across AEC member. The author argues that for AEC member that Indonesia does not have tax treaty, several articles in the domestic provisions can be used to prevent double taxation. As for countries with which Indonesia have tax treaty, the provision of tax treaty should be applied. But in fact, each country has a unique tax treaty. In order to harmonize the provisions of tax treaty its need to explore the possibility of making multilateral tax convention between AEC member.

Keywords: *double taxation, tax treaty, ASEAN, AEC, cross border taxation*