

Name: International Taxation						
module/course code		Student workload	Credits (ECTS)	Semester	Frequency	Duration
PJK4A503		510 (minutes/week)	4.53 ECTS	V	Odd Semester	1x per semester
		Types of courses:	Contact hours:		Independent study	Class size X students
		Tutorial/Lecture/Response	150 minutes/week		360 minutes/week	30 students
1	Prerequisites for participation 1. PJK4A302_Enterprise Income Tax (WL) 2. PJK4A103_Tax Administration System (WL) 3. PJK4A304_International Business (WM)					
2	Learning outcomes 1. Able to explain and answer understanding of tax law and International Tax 2. Able to assume classification, combination, and manage to resolve conflicts in International Taxes based on ethics 3. Able to realize, study, explore and pattern conflicts as well as discuss analysis of international tax cases based on administrative ethics and Indonesian national insight 4. Pairing the basics of problems and rationalizing theories and problems in international tax policy making in Indonesia from a public and private point of view. 5. Follow and replicate in implementing various alternative handling of tax administration problems, especially International Taxes to show the public and private sectors to overcome and manage alternative suggestions that refer to the theoretical conception of tax administration.					
3	Description : This course will discuss the definitions and concepts of international taxation, tax treaties, and cases of harmful tax practices.					
4	Subject aims/Content : 1. Tax Jurisdiction 2. The Emergence of Double Taxation Avoidance (P3B) 3. Effectiveness and Expiration of P3B 4. Abuse of P3B 5. Application of Tax Withholding and Collection in P3B 6. Special Relations in Indonesia 7. Taxation of Permanent Establishments 8. MIDDLE SEMESTER EXAM 9. Passive Income Taxation Terms 10.Taxes on Individually Earned Income 11.Transfer Pricing 12.Tax Haven Country 13.Advance Pricing Agreement (APA) 14.Examination and Resolution of Transfer Pricing Disputes 15.Income Taxation from Controlled Foreign Agencies (Controlled Foreign Corporation) & Treaty Shopping 16.SEMESTER FINAL EXAM					

5	Teaching methods: Lectures/Lecturers' Presentations, Group Presentations, Discussions and Questions and Answers, Discussions in the discussion of P3B cases, Group presentations, case settlements, Final conclusions by lecturers.
6	Assessment methods : Presentation 10% Discussion 20% Task 20% Quiz 10% MIDDLE SEMESTER EXAM 20% FINAL SEMESTER EXAM 20%
7	<p>Other information e.g. bibliographical references:</p> <p>C.1 Mandatory</p> <ol style="list-style-type: none"> 1. Anang Mury, Pajak Internasional Beserta Contoh Aplikasinya, Bogor: Ghalia Indonesia, 2011. (AM) 2. Djoko Muljono, Pajak Berganda? Tidak Lagi! Pedoman Mudah dan Praktis Memahami Tax Treaty, Yogyakarta: Penerbit Andi, 2011.(DM) <p>C.2 Complementary</p> <ol style="list-style-type: none"> 1. Holmes, Kevin. 2007. International Tax Policy and Double Tax Treaties. IBFD Publications BV. Amsterdam (KH) 2. Kurniawan, Anang Mury,SST,Ak. 2012. Tax Treaty Memahami Persetujuan Penghindaran Pajak Berganda (P3B) melalui Studi Kasus.Bee Media Indonesia. Cibubur. (AMK)