

Daftar Pustaka

A. Buku

- Case, Karl E., Fair, Ray C., Oster, Sharon E., 2020, *Principles of Economics (Edisi Ke-13)*, Pearson Education Limited, New York, hlm. 435.
- Darussalam et al., 2018, *Konsep dan Studi Komparasi Pajak Pertambahan Nilai*, Penerbit DDTC, Jakarta
- Kahneman, Daniel, 2013, *Thinking, Fast & Slow*, Farrar, Strauss, & Giroux, New York
- Mankiw, N. Gregory, 2021, *Principles of Microeconomics (9th Edition)*, Cengage Learning, Boston
- Mann, Thomas, 2015, *The Oxford Guide to Library Research*, Oxford University Press, Oxford
- Marzuki, Peter M., 2017, *Penelitian Hukum: Edisi Revisi*, Prenada Media, Jakarta
- Pistone, Pasquale, et al., 2019, *Fundamentals of Taxation: Introduction to Tax Policy*, IBFD, Amsterdam
- Posner, Richard A., 2014, *Economic Analysis of Law (9th Edition)*, Wolters Kluwer, Alphen aan den Rijn
- Rosdiana, Haula & Irianto, Edi Slamet, 2012, *Pengantar Ilmu Pajak: Kebijakan dan Implementasi di Indonesia*, Raja Grafindo Persada, Jakarta
- Soemitro, Rochmat, Sugiharti, Dewi K., 2010, *Asas dan Dasar Perpajakan 1 (Cetakan Kedua)*, Refika Aditama, Bandung

Sumardjono, Maria S.W., 2001, *Pedoman Pembuatan Usulan Penelitian:*

Sebuah Panduan Dasar, Gramedia, Jakarta

Soekanto, Soerjono, 1986, *Pengantar Penelitian Hukum*, UI Press, Jakarta

Soekanto, Soerjono, & Mamudji, Sri, 2003, *Penelitian Hukum Normatif:*

Suatu Tinjauan Singkat, Raja Grafindo Persada, Jakarta

Thaler, Richard H., & Sunstein, Cass R., 2008, *Nudge: Improving Decisions*

About Health, Wealth, and Happiness, Yale University Press, New

Haven

Zerbe, Richard O., 2002, *Economic Efficiency in Law and Economics*,

Edward Elgar Publishing, Cheltenham

B. Artikel dalam Buku Antologi

Cortez, Elif Kiesow, “Data Protection Around the World: An Introduction”

dalam Cortez, Elif Kiesow, 2020, *Data Protection Around the*

World: Privacy Laws in Action, Springer, Berlin

Leese, Matthias, “Privacy, Data Protection, and Security Studies” dalam

González, Gloria, et al., 2022, *Research Handbook on Privacy and*

Data Protection Law: Values, Norms and Global Politics, Edward

Elgar Publishing, Cheltenham

Madhala, Prashanth et al., “Data-Driven Value Creation in Digitalizing

Public Service” dalam Väyrynen, Hannele et al., 2022, *Public*

Innovation and Digital Transformation (1st ed.), Routledge, London

C. Artikel Jurnal

- Acquisti, Alessandro, et al., *"The Economics of Privacy,"* Journal of Economic Literature, Vol. 54, No. 2, 2016
- Baldwin, Richard. *"The World Trade Organization and the Future of Multilateralism,"* Journal of Economic Perspectives, Vol. 30, No. 1, 2016
- Brauner, Yariv, *"Taxing the Digital Economy Post-BEPS, Seriously,"* Intertax, Vol. 46 No. 7, 2018
- Cai, Qiang, et al., *"New Taxing Right in the Unified Approach: Old Wine in a New Bottle,"* Intertax, Vol. 48 No. 11, 2020
- Firmansyah, Ahmad, *"Kajian Kendala Implementasi E-Commerce di Indonesia,"* Masyarakat Telematika Dan Informasi: Jurnal Penelitian Teknologi Informasi Dan Komunikasi, Vol. 8 No. 2, 2017
- Hansen, Pelle Guldborg & Jespersen, Andreas Maaløe, *"Nudge and the Manipulation of Choice: A framework for the Responsible Use of the Nudge Approach to Behaviour Change in Public Policy,"* European Journal of Risk Regulation, Vol. 4 No. 1, 2013
- Mitchell, Andrew D., & Mishra, Neha, *"Regulating Cross-Border Data Flows in a Data-Driven World: How WTO Law Can Contribute,"* Journal of International Economic Law, Vol. 22 No. 3, 2019
- Nugroho, Andriyanto Adhi, et al., *"Personal Data Protection in Indonesia: Legal Perspective,"* International Journal of Multicultural and Multireligious Understanding, Vol. 7 No. 7, 2020

Posner, Richard A, "*Taxation by Regulation*," The Bell Journal of Economics and Management Science, Vol. 2 No. 1, 1971

Roos, Anneliese. "*Core Principles of Data Protection Law*," Comparative and International Law Journal of Southern Africa, Vol. 39 No. 1, 2006

Stringham, Edward P., "Kaldor-Hicks Efficiency and the Problem of Central Planning," Quarterly Journal of Austrian Economics, Vol. 4 No. 2, 2001

Vrbljanac, Danijela, "*Personal Data Transfer to Third Countries*," Athens Journal of Law, Vol. 4 No. 4, 2018

Zetsche, Dirk A., "*Taxing Data-Driven Business: Towards Datapoint Pricing*," World Tax Journal, Vol. 13 No.2, 2021

D. Hasil Penelitian/Tugas Akhir

Ashar, Syamsul, 2021, "Politik Hukum Perpajakan di Indonesia Saat Krisis Ekonomi Akibat Pandemi COVID-19: (Analisis Yuridis Tentang Aturan Pajak atas Transaksi Perdagangan Melalui Sistem Elektronik/PMSE)", Tesis, Universitas Gadjah Mada Yogyakarta

Bayu, Wihasmara, 2021, "Analisis Kebijakan Penerapan Pajak Pertambahan Nilai Terhadap Pemanfaatan Produk Digital Luar Negeri dalam Perdagangan Melalui Sistem Elektronik dan Upaya Terciptanya Kesetaraan Perlakuan Perpajakan di Indonesia", Skripsi, Universitas Gadjah Mada Yogyakarta

Calvin, Bertus, 2019, “Pelindungan Hukum Terhadap Data Pribadi
Konsumen Yang Melakukan Belanja Secara Online”, Skripsi,
Universitas Atma Jaya Yogyakarta

Ramadhani, Arda Putri, 2020, “Pelindungan Hukum Pengguna
Marketplace Dalam Hal Keamanan Data Pribadi Pengguna”,
Skripsi, Universitas Islam Indonesia

E. Makalah

Djafar, Wahyudi, "Hukum Pelindungan Data Pribadi di Indonesia:
Lanskap, Urgensi dan Kebutuhan Pembaruan," Makalah, Kuliah
Umum pada Program Pasca Sarjana Fakultas Hukum Universitas
Gadjah Mada, 26 Agustus 2019

F. Kertas Kebijakan/Kertas Kerja

Basri, M. Chatib, Felix, M., Hanna, R., dan Olken, Benjamin A., Mei 2021,
*Tax Administration vs. Tax Rates: Evidence from Corporate
Taxation in Indonesia*, Center for International Development at
Harvard University Working Papers No. 361

Carriere-Swallow, M.Y. and Haksar, M.V., September 2019, *The
Economics and Implications of Data: An Integrated Perspective*,
International Monetary Fund Departmental Paper No. 19/13

Organisation for Economic Co-operation and Development, Maret 2023,
*Emerging Privacy-Enhancing Technologies: Current Regulatory
and Policy Approaches*, OECD Digital Economy Papers, No. 351

G. Artikel Koran

Wicaksono, Muhammad Rifky, “Menjaga Persaingan Usaha di Era Dataopoli”, Media Indonesia, 26 Maret 2022

H. Internet

Bird & Bird, “Digital Services Tax in France”,
<https://www.twobirds.com/insights/2019/global/digital-services-tax-in-france>, terakhir diakses 4 Mei 2023

Bundesministerium der Justiz, “Abgabenordnung (AO)”,
https://www.gesetze-im-internet.de/ao_1977/AO.pdf, diakses 6 Desember 2022

CNBC Indonesia, “Jokowi Sebut RI Punya 2 Decacorn & 9 Unicorn, Ini Daftarnya”,
<https://www.cnbcindonesia.com/tech/20220816112937-37-364133/jokowi-sebut-ri-punya-2-decacorn-9-unicorn-ini-daftarnya>, diakses 21 September 2022

DLA Piper, “Announced Proposed and Implemented Key Features of Italy’s DST”,
<https://www.dlapiper.com/en/insights/publications/2021/02/announced-proposed-and-implemented-key-features-of-italys-dst>, terakhir diakses 4 Mei 2023

Manyika, James, et al., “Digital Globalization: The New Era of Digital Flows,”
<https://www.mckinsey.com/capabilities/mckinsey-digital/our-insights/digital-globalization-the-new-era-of-global-flows>, diakses 2 Desember 2022

Organisation for Economic Co-operation and Development, “OECD Guidelines on the Protection of Privacy and Transborder Flows of Personal Data,”

<https://www.oecd.org/sti/ieconomy/oecdguidelinesontheProtectionofprivacyandtransborderflowsofpersonaldata.htm>, diakses 22 September 2022

Organisation for Economic Co-operation and Development (OECD B), “Cross-border Data Flows: Taking Stock of Key Policies and Initiatives of 12 October 2022”, hlm. 14, <https://www.oecd.org/publications/cross-border-data-flows-5031dd97-en.htm>, terakhir diakses 8 Mei 2023

Organisation for Economic Co-operation and Development (OECD C), “Statement on a Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy – 8 October 2021”, <https://www.oecd.org/tax/beps/statement-on-a-two-pillar-solution-to-address-the-tax-challenges-arising-from-the-digitalisation-of-the-economy-october-2021.pdf>, terakhir diakses 8 Mei 2023.

Organisation for Economic Co-operation and Development (OECD D), “Public Consultation Document Pillar One – Amount A: Draft Multilateral Convention Provisions on Digital Services Taxes and other Relevant Similar Measures”, <https://www.oecd.org/tax/beps/public-consultation-document->

draft-mlc-provisions-on-dsts-and-other-relevant-similar-measures.pdf, terakhir diakses 8 Mei 2023.

Pascasarjana Universitas Gadjah Mada, “Petunjuk Usulan Penelitian dan Disertasi”,

<https://luk.staff.ugm.ac.id/riset/panduan/pasca/Disertasi2011.pdf>,
diakses 22 September 2022

PricewaterhouseCoopers, “Spanish Digital Services Tax and Financial Transactions Tax Laws Are Published”,

<https://www.pwc.com/gx/en/tax/newsletters/tax-controversy-dispute-resolution/assets/pwc-spanish-tax-laws-are-published.pdf>,
terakhir diakses 4 Mei 2023

Sukardi, Ichwan & Jiaqian, Sophia She, “Taxing the Digital Economy in Indonesia”,

<https://www.internationaltaxreview.com/article/2a6a6s9xb79f62ftc41s/taxing-the-digital-economy-in-indonesia>, diakses 21
September 2022

Wang, J., Dou, Y. and Huang, L., “Regulating the Collection of Data as A Factor of Production: An Economic Analysis”,

https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4215107,
terakhir diakses 8 Mei 2023

I. Peraturan Perundang-undangan

The General Agreement on Tariffs and Trade

Undang-Undang Republik Indonesia Nomor 6 Tahun 2023 Tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang (Lembaran Negara Republik Indonesia Tahun 2023 Nomor 41, Tambahan Lembaran Negara Nomor 6856)

Undang-Undang Republik Indonesia Nomor 27 Tahun 2022 tentang Pelindungan Data Pribadi (Lembaran Negara Republik Indonesia Tahun 2022 Nomor 196, Tambahan Lembaran Negara Republik Indonesia Nomor 6820)

Undang-Undang Republik Indonesia Nomor 7 Tahun 2021 Tentang Harmonisasi Peraturan Perpajakan (Lembaran Negara Tahun 2021 Nomor 246, Tambahan Lembaran Negara Nomor 6736)

Undang-Undang Republik Indonesia Nomor 2 Tahun 2020 Tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan untuk Penanganan Pandemi Corona Virus Disease 2019 (Covid-19) dan/atau Dalam Rangka Menghadapi Ancaman yang Membahayakan Perekonomian Nasional dan/atau Stabilitas Sistem Keuangan Menjadi Undang-Undang (Lembaran Negara Republik Indonesia Tahun 2020 Nomor 134, Tambahan Lembaran Negara Republik Indonesia Nomor 6516)

Undang-Undang Republik Indonesia Nomor 8 Tahun 1983 tentang Pajak Pertambahan Nilai Barang dan Jasa dan Pajak Penjualan atas Barang

Mewah (Lembaran Negara Republik Indonesia Tahun 1983 Nomor 51, Tambahan Lembaran Negara Nomor 3264)

Undang-Undang Republik Indonesia Nomor 6 Tahun 1983 Tentang Ketentuan Umum dan Tata Cara Perpajakan (Lembaran Negara Tahun 1983 Nomor 49, Tambahan Lembaran Negara Nomor 3262)

Peraturan Pemerintah Republik Indonesia Nomor 18 Tahun 2019 Tentang Perdagangan Melalui Sistem Elektronik (Lembaran Negara Republik Indonesia Nomor 222, Tambahan Lembaran Negara Nomor 6420)

Peraturan Menteri Keuangan Republik Indonesia Nomor 60/PMK.03/2022 Tentang Tata Cara Penunjukan Pemungut, Pemungutan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean Melalui Perdagangan Melalui Sistem Elektronik (Berita Negara Republik Indonesia Tahun 2022 Nomor 360)

Peraturan Menteri Komunikasi dan Informatika Republik Indonesia Nomor 20 Tahun 2016 Tentang Perlindungan Data Pribadi dalam Sistem Elektronik (Berita Negara Republik Indonesia Tahun 2016 Nomor 1829)

Peraturan Direktur Jenderal Pajak Nomor PER-12/PJ/2020 Tentang Batasan Kriteria Tertentu Pemungut serta Penunjukan Pemungut, Pemungutan, Penyetoran, dan Pelaporan Pajak Pertambahan Nilai



atas Pemanfaatan Barang Kena Pajak Tidak Berwujud dan/atau Jasa
Kena Pajak dari Luar Daerah Pabean di Dalam Daerah Pabean
Melalui Perdagangan Melalui Sistem Elektronik