

Bibliography

- Adbulkadir, M. (2004). *Hukum dan Pemenelitian Hukum* . Bandung: PT Citra Aditya Bakti.
- Amirrudding, & Asikin, Z. (2004). *Pengantar Metode Penelitian Hukum*. Jakarta: Rrajawali Press.
- Brunton, L., & Hofmeyr, C. D. (2017, September 18). Ready or Not Here Come CRS. London, London, United Kingdom. Retrieved from <http://financialregulationjournal.co.za/2017/09/18/ready-or-not-here-comes-crs-implementation/>
- Chan, F. (2017, July 13). *Singapore Ready to Exchange Account Info with Indonesia*. Retrieved March 7, 2018, from [thestraittimes.com: http://www.straitstimes.com/asia/se-asia/spore-ready-to-exchange-account-info-with-indonesia](http://www.straitstimes.com/asia/se-asia/spore-ready-to-exchange-account-info-with-indonesia)
- Chimbwanda, V., & Nkansah, L. A. (2000). Interdisciplinary Approach to Legal Scholarship: A Blend From the Qualitative Paradigm. *Sage Publication Journal*, 1.
- Circular Letter OJK No. 16/ SEJOK.03/ 2017 Concerning Information Storage of Foreign Clients Related to Taxation in the Framework of Automatic Information Exchange By Using Common Reporting Standard. Characteristic of Research . (2017). *Otoritas Jasa Keuangan* .
- Coopers, P. (2017, March). The Standard of Automatic Exchange Information (AEOI): Looking Through the Lens of Common Reporting Standard (CRS) Implementation Practices in Indonesia. *Financial Service* . Retrieved from <https://www.pwc.com/id/en/publications/assets/financialservices/crs-tl-2017.pdf>
- Coopers, P. P. (2015). The Automatic Exchange of Information. *CRS Workshop*. Jakarta: PWC.
- Coopers, P. P. (2015, February 21). *The Common Reporting Standard*. Retrieved from www.pwc.com: <https://www.pwc.com/id/en/publications/assets/financialservices/crs-hought-leadership.pdf>

- Council, E. U. (2014). Council Directive 2014/107/EU Recital Art 13, amending Council Directive 2011/16EU. *Council Directive* . European Union Publications .
- Cutoms, R. I. (2016, May 20). *Documents: Exchange of Information*. Retrieved March 26, 2018, from Revenue Irish Tax and Customs: <https://www.revenue.ie/en/companies-and-charities/documents/aeoi/faqs-aeoi.pdf>,
- David, T., & Hodges, I. (2010). *Doing a Literature Review in Designing and Managing Your Research Project*. New York: Sage Publication.
- Decree, I. P. (2014). Presidential Decree No. 159 Year 2014 Concerning Ratification of The Convention on Mutual Administrative Assistance in Tax Matters . *Presidential Decree* .
- Djumhana, M. (1993). *Hukum Perbankan Indonesia*. Jakarta: Citra Aditya .
- Eccleston, R. (2011). Revolution or Evolution: Sovereignty, the Financial Crisis and The Governance of International Taxation. *Journal of Applied Law and Policy* .
- Einbinder, M. M. (2012). About The Multilateral Convention. *ATAF EOI Technical Confrence*. Kampala, Uganda.
- Fajar, M., & Yulianto, A. (2010). *Dualism Penelitian Hukum Normatif dan Empiris* . Jakarta: Pustaka Pelajar.
- Finance, I. M. (2015). The Ministry of Finance (“MoF”) issued MoF Regulation No.60/ PMK.03/2014 amended No. 125/PMK.010/2015 concerning procedures of exchange of information including the types of exchange of such information. *The Ministry of Finance Regulations*.
- Gadžo, S., & Klemenčić, I. (2017). Effective International Information Exchange as Key Element of Modern Tax System: Promises and Pitfalls of the OECD Common Reporting Standard. *Institute of Public Finance*.
- Gadžo, S., & Klemenčić, I. (2017). Effective international information exchange as a key element of modern tax systems: promises and pitfalls of the OECD’s common reporting standard. *Institute of Pubolic Finance*, 3.
- Hasibuna, M. S. (2010). *Manajemen Sumber Daya Manusia*. Jakarta: PT Bumi Aksara.
- ICJ. (1978). *ICJ Report: The Agean Sea Continental Shelf Case*. London, United Kingdom: ICJ Publisher.
- ICJ. (1978). *The Agean Sea Continental Shelf Case*. London: ICJ Publishers.

- ICJ. (1994). *ICJ Reprot 102 ILR* . ICJ Publisher .
- ICJ. (1997). *The Gabč'ikovo–Nagymaros Project Cas*. London: ICJ Reports.
- ICJ. (1997). *The Gabč'ikovo–Nagymaros Project Case, ICJ Reports*. London, United Kingdom: ICJ Report.
- IRAS .*Income Tax Act (International Tax Compliance Agreement) (Common Reporting Standard) Regulations 2016*. Government Gazette , Singapore .
- IRAS. (2017, June 21). *Newsroom: Singapore Signs Multilateral Competent Authority Agreements to Enhance Tax Co-operation on Exchange of Information*. Retrieved March 7, 2018, from Inland Revenue Authority of Singapore: <https://www.iras.gov.sg/irashome/News-and-Events/Newsroom/Media-Releases-and-Speeches/Media-Releases/2017/Singapore-Signs-Multilateral-Competent-Authority-Agreements-to-Enhance-Tax-Co-operation-on-Exchange-of-Information/>
- Kemenkeu. (2017, Maret 20). *Indonesia Ready To Implement AEOI*. Retrieved March 24, 2018, from kemenkeu.go.id: <https://www.kemenkeu.go.id/en/publications/news/indonesia-ready-to-implement-aeoi/>
- Knight, A. (2018, April). CRS A Mid Term Restropective. *Trust & Trustee*, 24.
- Lovells, H. (2015, November 1). *Multilateral Competent Authority Agreement*. Retrieved March 26, 2018, from Hogan Lovells Publication: Multilateral Competent Authority Agreement: <https://www.hoganlovells.com/en/publications/multilateral-competent-authority-agreement>
- McConville, M., & Chui, W. H. (2007). *Research Method for Law*. Edinburgh: Edinburgh University Press.
- Muhammad, I. (2018, April 24). Departemen Penelitian dan Pengaturan Perbankan Otoritas Jasa Keuangan. (A. D. Kusumawardhani, Interviewer)
- Ngani, N. (2010). *Metodologi Penelitian Hukum* . Jakarta: Pustaka Yustisia.
- Oberson, X. (2015). *International Exchange of Information in Tax Matters: Towards Global Transparency*. Cheltenham : Edward Elgar Publishing.
- OECD. (15, January 2018). *OECD Automatic Exchange: Signatories of The Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information and Intended First Information Exchange Date*. Retrieved March 26, 2018, from OECD Automatic Exchange: , <https://www.oecd.org/tax/automatic-exchange/international-framework-for-the-crs/MCAA-Signatories.pdf>

- OECD. (2010). Text of The Revised Explanatory Report of The Convention on Mutual Administrative Assistance in Tax Matters as Amended by Protocol. *OECD Documents* . Paris, France : OECD Publisher .
- OECD. (2010, January 1). The Multilateral Convention on Mutual Administrative Assistance in Tax Matter .
- OECD. (2010, January 1). *The Multilateral Convention on Mutual Administrative Assistance in Tax Matters*. Retrieved from OECD: https://read.oecd-ilibrary.org/taxation/the-multilateral-convention-on-mutual-administrative-assistance-in-tax-matters_9789264115606-en#page11
- OECD. (2012). *What Its Is, How It Work, Benefits, What Remains To Be Done Automatic Exchange*. France: OECD.
- OECD. (2014). *Standard for Automatic Exchange of Financial Account Information in Tax Matter* . France: OECD Publishing .
- OECD. (2015, April 1). *About Automatic Exchange*. Retrieved March 26, 2018, from A Brief History of AEOI: <http://www.oecd.org/tax/automatic-exchange/about-automatic-exchange/#d.en.368731>,
- OECD. (2015, April 15). *What is the Multilateral Competent Authority Agreement*. Retrieved March 26, 2018, from OECD Tax Transparency Technical Assistance: <http://www.oecd.org/tax/transparency/technical-assistance/aeoi/whatisthemultilateralcompetentauthorityagreement.htm>,
- OECD. (2016, February 8). *Automatic Exchange*. Retrieved February 8, 2018, from www.oecd.org: <http://www.oecd.org/tax/automatic-exchange/about-automatic-exchange/>
- OECD. (2016, February 5). *Automatic Exchange of Information*. Retrieved February 8, 2018, from www.oecd.org: <http://www.oecd.org/tax/transparency/automaticexchangeofinformation.htm>
- OECD. (2017). *Secretary General's Report to Ministers 2017*. France: OECD.
- OECD. (2017). *Standard For Automatic Exchange in Tax Matter Second Edition*. France : OECD Publisher .
- Office, A. T. (2017, June 5). *Common Reporting Standard*. Retrieved March 26, 2018, from Australia Government: Australian Taxation Office Business: <https://www.ato.gov.au/Business/Large-business/In-detail/Business-bulletins/Articles/Common-Reporting-Standard/>,
- OJK No. 25/POJK03/2015 (“POJK 25”) Concerning the Submission of Information of Foreign Customer Related to Taxation to Partner Country

or Partner Jurisdiction in regard to the AEOI. . (2015). *Peraturan Otoritas Jasa Keuangan*.

Panayi, D. C. (2007). Current Trends on Automatic Exchange of Information. *SMU Education*, 1.

Picciotto, S. (1992). *International business taxation: a study in the internationalization of business regulation*. New York: Quorum Books.

Pinanti, D. C. (2007). Current Trends on Automatic Exchange of Information. *SMU Publications*.

Pross, A., & Russo, R. (n.d.). The Amended Convention on Mutual Administrative Assistance in Tax Matters: A Powerful Tool to Counter Tax Avoidance and Evasion. *Bulletin for International Taxation*.

Regulations, I. G. (2017). Government Regulation No 1 year 2017 amended with Government Regulation Number 9 Year 2017 concerning Financial Information Access for Tax Interest. *Government Regulations* .

Ring, D. (2016). Article 26: Exchange of Information. *Global Tax Treaty Commentaries* . Global Tax Treaty Commentaries .

Sawyers, A. (2015). The Implications of The Multilateral Convention and The Foreign Account Tax Compliance Act: An Australian perspective. *University of Caterbury Publications*. Retrieved from https://ir.canterbury.ac.nz/bitstream/handle/10092/11671/12652196_sawyer_edits%20proof%20only%20%281%29.pdf?sequence=1

Semmes, N. (2016, May 1). Business Mirror: The Challenges and Complexity of AEOI Implementation. London, London, United Kingdom. Retrieved March 27, 2018, from , <https://businessmirror.com.ph/the-challenges-and-complexities-of-aeoi-implementation/>

Shaw, M. N. (2008). *International Law* . Cambridge : Cambridge University Press.

Si, X. (2018, February 3). Monetary Authrorithy of Singapore . (A. D. K, Interviewer)

Soekanto, S. (1986). *Pengantar Penelitian Hukum*. Jakarta: UI Press.

Suryowati, E. (2014, Agustus 26). *Tabungan Orang Indonesia di Singapura Capai Rp. 3.000 Triliun*. Retrieved March 23, 2018, from ekonomi.kompas.com: <https://ekonomi.kompas.com/read/2014/08/26/172523926/Tabungan.Oran.g.Indonesia.di.Singapura.capai.Rp.3.000.Triliun>

- TheJakartaPost. (2017, July 17). *Hunting Tax Evader Overseas*. Retrieved from thejakartapost.com:
<http://www.thejakartapost.com/academia/2017/07/17/editorial-hunting-tax-evaders-overseas.html>
- Urinov, V. (2015). Developing Country Perspectives on Automatic Exchange of Tax Information. *Law, Social Justice & Global Development* , 3.
- Usanti, T. P. (2013). *Prinsip Kehati-hatian Pada Transaksi Perbankan* . Surabaya: Airlangga University Press.
- Utama, A. (2016, September 16). *Mayoritas Aset WNI Terimpan di Empat Bank Singapura*. Retrieved March 23, 2018, from cnnindonesia.com:
<https://www.cnnindonesia.com/ekonomi/20160916182406-78-158900/mayoritas-aset-wni-tersimpan-di-empat-bank-singapura>
- Vittas, D. (1999). The Role of Non Bank Financial Intermediaries. *World Bank Group*, 1.