

DAFTAR PUSTAKA

- Agreement Between The Government of The Republic of Indonesia and The Democratic People's Republic of Algeria For The Avoidance of Double Taxation and The Prevention of Fiscal Evasion With Respect to Taxes on Income and on Capital.
- Agreement Between The Government of The Republic of Indonesia and The Government of The United States of America For The Avoidance of Double Taxation and The Prevention of Fiscal Evasion With Respect to Taxes on Income.
- Agreement Between The Government of The Republic of Indonesia and The Government of The Kingdom of The Netherlands For The Avoidance of Double Taxation and The Prevention of Fiscal Evasion With Respect to Taxes on Income.
- Agreement Between The Government of The Republic of Indonesia and The Government of The Kingdom of Belgium For The Avoidance of Double Taxation and The Prevention of Fiscal Evasion With Respect to Taxes on Income.
- Agreement Between The Government of The Republic of Indonesia and The Arab Republic of Egypt For The Avoidance of Double Taxation and The Prevention of Fiscal Evasion With Respect to Taxes on Income.
- Agreement Between The Government of The Republic of Indonesia and The Government of The Republic of Philippines For The Avoidance of Double Taxation and The Prevention of Fiscal Evasion With Respect to Taxes on Income.
- Agreement Between The Government of The Republic of Indonesia and The Government of The Republic of Suriname For The Avoidance of Double Taxation and The Prevention of Fiscal Evasion With Respect to Taxes on Income.
- Agreement Between The Government of The Republic of Indonesia and The Government of The Republic of Venezuela For The Avoidance of Double Taxation and The Prevention of Fiscal Evasion With Respect to Taxes on Income.
- Agreement Between The Government of The Republic of Indonesia and The Government of The Socialist Republic of Vietnam For The Avoidance of Double Taxation and The Prevention of Fiscal Evasion With Respect to Taxes on Income.
- Agreement Between The Government of The Republic of Indonesia and The Government of The Hashemite Kingdom of Jordan For The Avoidance of Double Taxation and The Prevention of Fiscal Evasion With Respect to Taxes on Income.

- Anonymous. 1950. *International Enforcement of Tax Claims*. Journal of Columbia Law Review. Vol. 50 No. 4 (Apr, 1950).
- Avi-Yonah, Reuven S. and Savir, Gil. 2014. "IGAs vs. MAATM: Has Tax Bilateralism Outlived Its Usefulness?". Law & Economics Working Papers. Paper 95.
- Armandanu, Denny. 2016. CNN Indonesia. 07 April 2016. Diakses pada 24 April 2018. <https://www.cnnindonesia.com/internasional/20160407144455-134-122386/sepuluh-negara-surga-pajak-tempat-harta-disembunyikan>.
- Baker, P., Ernest Czakert, Arie van Eijdsen, Maria Amparo Grau Ruiz, dan Liselott Kana. 2011. *International Assistance in the Collection of Taxes*. Bulletin for International Taxation April/May 2011.
- Cockfield, Arthur J. 2003. *Jurisdiction To Tax: A Law and Technology Perspective*. Georgia Law Review 85-118.
- Creswell, J.W. 2014. *Research Design: Qualitatif, Quantitatif, and Mixed Methods Approaches*. 4th Edition. California: Sage Publications.
- Da Cunha, Rita Correia. 2011. *Extraterritorial Enforcement of Tax Law*. Diakses pada tanggal 21 Februari 2018. http://www.ttn-taxation.net/pdfs/Essays/Rita_Correia_Essay.pdf
- Direktorat Jenderal Pajak. 2017. Catatan Awal Tahun: Evaluasi Kinerja 2016 dan Strategi Perpajakan 2017. Jakarta
- Fogg, Keith. 2014. *International Collection Efforts by the IRS - Expanding the Number of Treaties in which We Have Collection*. Diakses 1 Juni 2018. <https://www.forbes.com/sites/procedurallytaxing/2014/11/18/international-collection-efforts-by-the-irs-expanding-the-number-of-treaties-in-which-we-have-collection-language/2/#6838f26738d3>.
- Foster, Bill. 2001. Pembinaan untuk Peningkatan Kinerja Karyawan. Jakarta: PPM.
- Hutagaol, John. 2000. Pemahaman Praktis Perjanjian Penghindaran Pajak Berganda di Indonesia dengan Negara-Negara di Kawasan Eropa. Jakarta: Salemba Empat.
- Jestin, Kevin. 2008. *Mutual Legal Assistance in Tax Matters Recent Trends and Challenge Ahead*. Diakses pada tanggal 21 Februari 2018. <http://visar.csustan.edu/aaba/Jestin2008.pdf>.
- Johnson, A.R., Nirenstein, Lawrence, Wells, S.E. 1980. *Reciprocal Enforcement of Tax Claims Through Tax Treaties*. Journal of The Tax Lawyer Vol. 33 No. 2.
- Khrisnan, Sumitha. 2018. *The Revenue Rule and International Taxation*. Diakses pada tanggal 28 Juni 2018. <https://www.lakshmisri.com/News-and-Publications/Publications/Articles/Tax/the-revenue-rule-international-taxation>

- Keputusan Menteri Keuangan Republik Indonesia Nomor 394/KMK.01/2015 tentang Penunjukan Pejabat di Lingkungan Kementerian Keuangan Untuk Bertindak Sebagai *Competent Tax Authority* Dalam Rangka Pembentukan dan/atau Renegosiasi Perjanjian Perpajakan Indonesia dengan Negara Lain dan Pelaksanaannya serta Penyelesaian Permasalahan Terkait dengan Perpajakan Internasional.
- Leavitt, Harold J. 1972. *Managerial Psychology*. Chicago: University of Chicago Press.
- Miles, Matthew B. dan A. Michael Huberman. 1992. *Qualitative Data Analysis*. Diterjemahkan oleh Tjetjep Rohendi Rohidi. Jakarta: Universitas Indonesia (UI-Press).
- Mallinak, Brenda. 2006. *The Revenue Rule: a Common Law Doctrine for the Twenty-First Century*. Duke Journal of Comparative & International Law Vol. 16:79
- Muliaman. 2017. Wawancara oleh Paulus Yoga. Info Bank News.com. 03 Maret 2017. Diakses pada 10 Agustus 2018. <http://infobanknews.com/ojk-dukung-pertukaran-informasi-perpajakan/>
- OECD. 2014. *Model Tax Convention on Income and on Capital: Condensed Version (as it read on 15 July 2014)*.
- OECD. 2007. *Manual on the Implementation of Assistance in Tax Collection: General Module*.
- Primadini, Istiarti. 2012. Analisis Formulasi Kebijakan Bantuan Penagihan Pajak Berdasarkan Persetujuan Penghindaran Pajak Berganda (P3B) di Indonesia. Skripsi Universitas Indonesia.
- Paul van der Smitte. 2014. *Recovery of tax claims in the European Union*. Journal of ERA Forum.
- Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2017 tentang Akses Informasi Keuangan Untuk Kepentingan Perpajakan.
- Peraturan Menteri Keuangan Nomor 24/PMK.03/2008 tentang Tata Cara Pelaksanaan Penagihan Dengan Surat Paksa Dan Pelaksanaan Seketika Sekaligus, yang telah diperbarui dengan Peraturan Menteri Keuangan Nomor 85/PMK.03/2010.
- Peraturan Menteri Keuangan Nomor 234/PMK.01/2015 tentang Organisasi dan Tata Kerja Kementerian Keuangan sebagaimana telah diubah dengan Peraturan Menteri Keuangan Nomor 212/PMK.01/2017.
- Peraturan Menteri Keuangan Nomor 39/PMK.03/2017 tentang Tata Cara Pertukaran Informasi Berdasarkan Perjanjian Internasional.
- Peraturan Direktur Jenderal Pajak Nomor PER-42/PJ/2011 tentang Tata Cara Pelaksanaan Bantuan Penagihan Pajak Berdasarkan Persetujuan Penghindaran Pajak Berganda.

- Pengumuman Dirjen Pajak Nomor PENG-04/PJ/2018 tentang Daftar Yurisdiksi Partisipan, Yurisdiksi Tujuan Pelaporan, Jenis Lembaga Keuangan Nonpelapor, Dan Jenis Rekening Keuangan Yang Dikecualikan Dalam Rangka Pertukaran Informasi Secara Otomatis (*Automatic Exchange of Financial Account Information*).
- Rosdiana, Haula dan Rasin Tarigan. 2005. *Perpajakan: Teori dan Aplikasi*. Edisi 1. Jakarta: PT Raja Grafindo Persada.
- Rachmawati, Dyna. 2003. Kajian Perbandingan Tax Treaty Model: OECD, UN dan US. *Jurnal Widya Manajemen dan Akuntansi* Vol. 3 No. 1.
- Saksama, Hestu Yoga. 2018. Wawancara oleh Ghina Ghaliya. *Tabloid Kontan*. 05 April 2018. Diakses pada 24 April 2018. <http://nasional.kontan.co.id/news/negara-negara-surga-pajak-siap-berbagi-informasi-perpajakan-dengan-indonesia>.
- Sekaran, Uma dan Roger Bougie. 2016. *Research Methods for Business: A Skill-Building Approach*. Chichester: John Wiley & Sons Ltd.
- Treasury Inspector General For Tax Administration. 2014. *The Internal Revenue Service Needs to Enhance Its International Collection Efforts*. Reference Number: 2014-30-054.
- Undang-Undang Nomor 6 Tahun 1983 tentang Ketentuan Umum Perpajakan, sebagaimana telah beberapa kali diubah terakhir dengan Undang-Undang Nomor 16 Tahun 2009.
- Undang-Undang Nomor 19 tahun 2000 tentang Perubahan Atas Undang-Undang Nomor 19 tahun 1997 tentang Penagihan Pajak dengan Surat Paksa.
- Undang-Undang Nomor 9 Tahun 2017 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 1 Tahun 2017 tentang Akses Informasi Keuangan Untuk Kepentingan Perpajakan Menjadi Undang-Undang.
- Undang-Undang Nomor 28 Tahun 2009 tentang Pajak Daerah dan Retribusi Daerah.
- Whitman, Robert. 1968. Tax Collection from Estates of Nonresidents. *Journal of Columbia Law Review* Vol. 68 No. 6.
- Yin, Robert K. 2002. *Case Study Research: Design and Methods*. Diterjemahkan oleh M. Djauzi Mudzakir. Jakarta: Rajawali Pers.
- Yin, Robert K. 2011. *Qualitative Research from Start to Finish*. New York: The Guildford Press.