

## INTISARI

### STUDI KOMPARASI ATAS PENERAPAN *DOUBLE TAXATION TREATIES* BERDASARKAN HUKUM PAJAK NASIONAL INDONESIA DAN *ORGANIZATION FOR ECONOMIC COOPERATION AND DEVELOPMENT MODEL*

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Penulisan hukum ini dibuat untuk mengetahui dan menganalisis secara komparatif mengenai kerangka regulasi serta operasionalisasi *Double Taxation Treaties* sebagai perjanjian internasional berdasarkan hukum pajak nasional Indonesia dan *Organization for Economic Cooperation and Development Model*. Dalam hal ini, sistem hukum pajak nasional Indonesia terdiri atas undang-undang nasional dan segala peraturan nasional tentang perpajakan yang terkait serta model *Double Taxation Treaties* Indonesia yang merupakan hasil acuan terhadap *United Nations Model Double Taxation Convention* yang disesuaikan dengan kebutuhan dan peraturan perpajakan nasional di Indonesia.

Penelitian yang dilakukan dalam penulisan hukum ini merupakan penelitian hukum normative dengan sifat deskriptif. Jenis data yang digunakan dalam penelitian ini terutama adalah data sekunder yang terdiri dari bahan hukum primer, bahan hukum sekunder, dan bahan hukum tersier.

Hasil penelitian menunjukkan bahwa terdapat perbedaan yang cukup mencolok dalam kerangka regulasi serta operasionalisasi *Double Taxation Treaties* berdasarkan hukum pajak nasional Indonesia dan *Organization for Economic Cooperation and Development Model*. Perbedaan ini didasarkan atas sudut pandang dan kepentingan negara Indonesia sebagai negara berkembang dan negara-negara yang tergabung dalam *Organization for Economic Cooperation and Development* yang merupakan negara maju.

**Kata Kunci** : Hukum Internasional, Hukum Perjanjian Internasional, *Double Taxation Treaties*, *Organization for Economic Cooperation and Development Model*

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## ABSTRACT

### **COMPARATIVE STUDY ON THE IMPLEMENTATION OF DOUBLE TAXATION TREATIES UNDER THE INDONESIA'S NATIONAL TAX LAW AND ORGANIZATION FOR ECONOMIC COOPERATION AND DEVELOPMENT MODEL**

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*This legal research was conducted to understand and analyze comparatively the regulatory framework and operationalization of the Double Taxation Treaties as an international partnership based on Indonesia's national tax law and the Organization for Economic Cooperation and Development Model. In this case, the Indonesian national tax law system consists of national laws and all national regulations concerning taxation and the Double Taxation Treaties model of Indonesia which refers to the United Nations Double Taxation Convention Model that is tailored to the needs and regulations of national taxation in Indonesia.*

*The research conducted in this legal research is a normative legal research with descriptive type of research. The data used in this research is mainly secondary data that consist of primary legal materials, secondary legal materials, and tertiary legal materials.*

*The results of the study indicate that there are quite striking differences in the regulatory framework and operationalization of the Double Taxation Treaties based on Indonesia's national tax law and the Organization for Economic Cooperation and Development Model. This difference is based on the viewpoint and interests of the country of Indonesia as a developing country and countries that are members of the Organization for Economic Cooperation and Development which are developed countries.*

**Keywords** : *International Law, International Law of Treaties, Double Taxation Treaties, Organization for Economic Cooperation and Development Model*

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