

Tax Avoidance in the Form of Base Erosion and Profit Shifting in Digital Economic Transactions by Multinational Companies

Ricky Apriadi¹, Lita Monalysa²

¹ Universitas Islam Negeri Raden Intan Lampung

² Sekolah Tinggi Ekonomi dan Bisnis Islam Lampung

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Abstract

Google, recently has received some attention from the Indonesian government regarding tax avoidance. The attentions occur for major profit Google has gained through commercial, without tax contribution to Indonesia, is deemed to be unethical and unfair. Google as a company, receives income and utilizes public facilities in Indonesia, but shifts the income it earns in Indonesia into Singapore, so to speak it commits tax avoidance. The scheme of tax avoidance that Google has managed can also be termed as profit shifting. Profit shifting strategy itself may cause a decrease in tax earnings, hence becoming a threat for Indonesian base erosion. The main focus of this study is the tax avoidance scheme by Google, inhibiting factors of government policy against tax avoidance, and the government's strategy to face the tax avoidance. Data sources for this research are obtained from books, internet articles, and relevant constitutional regulations. The result from the study indicates Google has demonstrated tax avoidance in Indonesia by displacing its earnings to Singapore using the Double Irish Dutch Sandwich scheme. In addition, the Indonesian government faces several problems concerning its policy against tax avoidance, since Google does not own a permanent establishment in the country mentioned, accordingly it is difficult for the government to collect acquired tax payable that Google should have been compensated. The recommendation in this study for the government is to establish tax regulation dealing digital economy across jurisdictions or countries for multinational companies, or over the top.

Address Correspondence:

E-mail : rickyopung28@gmail.com;

litamonalysa@stebilampung.ac.id

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INTRODUCTION

Current technical advancements, particularly in the area of information and communication technology, have influenced many parts of people's life, including economic activity. This problem then gave rise to the term digital economy or as defined by the Australian Government as social and economic activity in a global network that supports information and communication technologies such as the internet.¹ This digital economy is spread all over the world and covers various aspects such as commerce (e-commerce or digital-based commerce), education (online courses), social networking, transportation (autonomous vehicles), to health (electronic medical records).² The internet had bridged the interactions of 50% of the world's population till 2015, or 24 years after the World wide web was introduced.

With the rapid growth of the digital economy, advancements in information and communication technology reduce communications market transaction costs while also encouraging the development of new products such as data service research. This technology is altering how modern firms and global corporations conduct business. International trade has formed a new means of virtual transactions since the 1990s, thanks to the rapid growth of information technology and the popularity of the Internet. Business structures and worldwide value chains have altered as a result of the digital economy. Simultaneously, the digital economy has had a significant impact on traditional economic institutions and tax laws. The digital economy has turned into a disaster in terms of tax base erosion and profit shifting.

Of course, as a profit-driven corporation, it will seek to maximize profits through different cost-cutting measures, including tax cost efficiency (burden). Companies will, of course, be able to carry out tax avoidance transaction schemes in order to decrease their tax burden as financial transaction schemes get more complex, especially if there is a gap in the regulations regulating these tax avoidance schemes.

Companies that operate internationally or better known as multinational companies (MNCs) have the opportunity to make tax avoidance more open, namely by taking advantage of the differences in the taxation system of a country (international tax avoidance). In international trade, multinational companies are the largest tax contributors in many countries, and Indonesia is no exception. (Darussalam, 2009). In conventional

business, multinational companies must be physically present to market their products in a country. However, in this digital economy era, the physical presence of multinational companies is no longer needed.

Google is an over the top (OTT) multinational company domiciled in California, United States that specializes in internet services and products including search, communication, mobile phone, entertainment and advertising technologies. Most of Google's profit comes from advertising. In Indonesia, Google has a representative office, namely PT. Google Indonesia (PTGI) which acts as dependent agent of Google Asia Pacific Pte. Ltd. in Singapore.

The Google Company is in the spotlight of the Indonesian government because it is considered tax avoidance. The spotlight occurs because it earns huge profits especially from advertising without contributing taxes to Indonesia. Google as a business actor earns income while enjoying public goods and public facilities in Indonesia, but the income earned from Indonesia is shifted (profit shifting) to Singapore. The transfer of income, of course, causes a reduction in tax revenue which threatens Indonesia's taxation authority (base erosion). Since the OECD (Organization for Economic Cooperation and Development) which is an international organization with thirty countries that accept the principles of representative democracy and a free market economy or an organization of industrialized countries formed to promote the economic health of members and to contribute to world development issued an issue regarding Base Erosion and Profit Shifting (BEPS), because the implementation of BEPS can be detrimental and a threat to countries that apply normal/high tax rates in their tax systems, and can encourage the creation of unfairness in the global economy. Differences in the tax rates used by different countries throughout the world.

Base erosion and profit shifting is a term used by G-8, G-20, and OECD member countries to identify numerous multinational businesses' business practices of transferring profits to countries with low/zero tariffs through transfer pricing schemes (Wells and Lowell, 2013). BEPS practices can arise as a result of hybrid mismatches, which include the use of different transactions by each country to avoid taxes and the creation of Special Purpose Entities (SPE), which have given multinational companies the flexibility to transfer their business profits to other countries. (sinta, 2013). This kind of practice can create

unfair competition among business actors, create injustice for taxpayers to comply with the same tax policy,

Based on this, the BEPS practice will have an impact on the loss of potential revenue received by each country because the profits of a company will be transferred to other countries that impose a low tax rate policy. Considering the practice of BEPS by multinational companies is a serious challenge for every country and can be detrimental for countries that apply normal or high tax rates. The detrimental impact of BEPS became more apparent with the discovery of evidence that many multinational corporations purposefully dodge their tax duties by transferring revenues to nations with lower or zero tax rates.

Efforts to solve the problem of tax avoidance in the form of BEPS by Digital companies are very important to overcome, not only because they have the potential to disrupt revenue from the tax sector, but can also create injustice between business actors in Indonesia.

Formulation of the problem

Based on the background of the problems raised, the problems which will be discussed in this research are:

1. What is the description of tax avoidance carried out by Google as a multinational company (MNC) in Indonesia?
2. What are the factors that hinder the Indonesian government in dealing with tax avoidance by Google as a multinational company (MNC)?
3. What is the strategy of the Indonesian government in dealing with Google as a multinational company (MNC) that has the potential to carry out tax avoidance?

Research purposes

In accordance with the formulation of the problem above, the objectives of this thesis are:

1. Knowing the description and forms of tax evasion carried out by Google.
2. Knowing the inhibiting factors experienced by the Indonesian government on tax avoidance by Google.
3. Knowing the Indonesian government's strategy in dealing with tax avoidance by Google.

THEORETICAL FRAMEWORK

Tax Avoidance

Tax avoidance according to (James et al, 1978) is "management of one's affairs within the law in order to minimise tax dues." Tax evasion is

commonly defined as a transaction scheme aiming at reducing a country's tax burden by exploiting a gap in its tax laws (Darussalam, 2017). Tax avoidance is an effort made by taxpayers to minimize taxes in a way that is contrary to the intent and purpose of the legislature (the intention of parliament) (James Kessler in Slamet, 2007). Tax avoidance involves the legal exploitation of tax regulations for personal gain, without regard to the broader objectives of the regulation (Tooma, 2006).

In everyday life, the definitions of tax evasion and tax avoidance are often mixed up. (Deak, 2004) stated: "Tax evasion is linked to breaching the law: it is a chasm that has evolved as a result of taxpayers' actual behavior differing from what has been disseminated as statutory fiscal legislation." Tax evasion, on the other hand, does not imply breaching the law. It's another example of legal evasion: taxpayers embroiled in tax evasion undermine what appears to be the rule of law's integrity."

The separation between tax evasion and tax avoidance is important because the proper legal treatment of the two practices is also different. Although both are intended to reduce tax payments, tax evasion is a form of unlawful act. Meanwhile, tax avoidance is still in the gray area. applicable law because it is done by taking advantage of existing legal loopholes. The practice of tax evasion often creates a dilemma for tax authorities because when viewed from a legal perspective, no regulations have been violated. However, the practice of tax avoidance is not expected to occur because it has an impact on reducing tax payments and is an unethical act (Tooma, 2006).

In general, tax avoidance tactics can be categorized into two categories: acceptable and inappropriate. The views of a country with other countries may differ from each other regarding transactions and any schemes that can be categorized as acceptable or unacceptable tax avoidance. Thus, a certain tax avoidance scheme in a country can be said to be unacceptable tax avoidance, but in other countries it can be said as acceptable tax avoidance (Darussalam and Septiadi, 2007).

Transfer Pricing

Transfer pricing is a company policy for establishing the transfer price of a transaction, whether it involves commodities, services, intangible assets, or financial transactions. Intra-company and inter-company transfer pricing are the two types of transactions in transfer pricing.

Transfer pricing across divisions inside a firm is known as intra-company transfer pricing. Inter-company transfer pricing, on the other hand, is transfer pricing between two companies with a special relationship. The transactions itself can take place in the same country (domestic transfer pricing) or in separate countries (international transfer pricing).

Regulations on transfer pricing are generally regulated in Article 18 of Law number 36 of 2008 concerning Income Tax (UU PPh). The Directorate General of Taxes (DGT) has the authority under Article 18 paragraph (3) of the Income Tax Law to re-determine the amount of Taxable Income for taxpayers who have special relationships with other taxpayers in accordance with the fairness and normalcy of business that is not influenced by special relationships (arm's length principle) using the price comparison method between independent parties, the resale price method, the cost-plus method, A special relationship is said to exist if:

1. Taxpayers have a direct or indirect equity stake in other Taxpayers of at least 25%,
2. Taxpayers have direct or indirect influence over other taxpayers, or two or more taxpayers are under the same control, or
3. There is a family relationship either by blood or by marriage in a straight line and/or sideways one degree.

The Regulation of the Director General of Taxes Number 43 of 2010, as amended by the Regulation of the Director General of Taxes Number 32 of 2011, contains further and extensive restrictions on transfer pricing. The arm's length principle is defined as follows: Price or profit on transactions carried out by parties who do not have a special relationship set by market forces, such that the transaction reflects a fair market price. The Director General of Taxes' Regulation additionally specifies that the arm's length principle must be applied utilizing the following steps:

1. Perform comparability analysis and determine comparisons;
2. Select the most appropriate form of transfer pricing.
3. Using the results of the comparative analysis and the process of establishing the proper transfer price to apply the principles of fairness and normalcy of business to transactions involving taxpayers and related parties.; and
4. Documenting each step of the process of determining the Fair Price or Fair Profit in line with the applicable tax legislation.

This rule also states what methods can be used to determine a fair transfer price carried out by multinational companies that carry out transfer pricing, namely:

- a. Price Comparable Method (Comparable Uncontrolled Price / CUP)

This method compares the connected party's transaction price to the transaction price of equivalent items with an unrelated party (independent comparison), both internally and externally. This method is the most exact, although locating products that are really similar is frequently a challenge.

- b. Resale Price Method (RPM)

This method is employed if the Taxpayer is in the business of reselling (resale) things purchased from a linked party to another party (who has no special relationship).

- c. Cost-Plus Method (Cost Plus Method)

The level of fair gross profit acquired by the same firm from transactions with non-Related parties, or the level of fair gross profit obtained by other companies from comparable transactions with non-Related parties, is added in this manner.

- d. Profit Split Method (PSM)

This method is carried out by determining the combined profit on affiliated transactions that will be shared by the related parties using an economically acceptable basis that provides an estimate of the profit sharing that will reasonably occur and will be reflected in the unrelated parties' agreement. Using the Contribution Profit Split Approach or the Residual Profit Split Method is a unique method.

- e. Transactional Net Profit Method (Transactional Net Margin Method/-TNMM)

The percentage of net operating income against costs, sales, assets, or other basis for transactions between related parties is compared to the percentage of net operating profit obtained on comparable transactions with unrelated parties or the percentage of net operating profit earned on comparable transactions carried out by unrelated parties.

Base Erosion and Profit Shifting (BEPS)

Base erosion and profit shifting is a term used by G-8, G-20, and OECD member countries to criticize multinational businesses' business practices of transferring profits to countries with low/zero tax rates through transfer pricing

schemes. (Wells and Lowell, 2013).

Apart from transfer pricing, hybrid mismatches, or the use of different transactions by each country to avoid taxes, and the creation of special purpose entities (SPE), which have given multinational companies the freedom to transfer their business profits to other countries, can all lead to BEPS practices. (Love, 2013).

This kind of practice can create unfair competition among business actors, create injustice for taxpayers to comply with the same tax policy, and also lead to inefficient allocation of resources. Based on this, the practice of BEPS will have an impact on the loss of potential income received by each country due to low tax rates. Considering the practice of BEPS by multinational companies will be a serious challenge for every country and can be detrimental to countries that apply normal or high tax rates.

According to the OECD in Arifin (2014) several causes and potential consequences that can occur as a result of the BEPS problem, namely:

1. Profit shifting practices carried out by multinational companies to minimize their tax payments and maximize their profits are the main cause of BEPS
2. Conventional global tax regulations (which were drafted 80 years ago) are no longer able to regulate the development of an increasingly complex world.
3. The current (conventional) taxation system facilitates and encourages multinational companies to practice reducing their tax obligations.
4. The abuse of tax evasion by multinational companies has given them a competitive advantage, although this has led to issues of equity and tax compliance.
5. Currently, the practice of multinational companies has developed not to pay their tax obligations in the countries where they operate and earn business profits.
6. One-sided and partial settlement will not succeed in overcoming the BEPS problem. Only a comprehensive and multilateral approach, involving all countries can solve this problem.

The impacts caused by BEPS according to the OECD in Arifin (2014: 3), namely:

1. Causing serious risks for a country's tax revenues, tax sovereignty and justice for both developed and developing countries, especially for countries that apply normal/high tax rates.

2. Encouraging the development of profit shifting practices to low-tax jurisdictions by MNCs. Differences in tax rates create opportunities for tax arbitrage, which are generally used by MNCs in their tax planning.

Digital Economy

The digital economy defined by (Hartman and Sifonis, 2000) is "Any internet venture as a medium of exchange grows the virtual arena in which business is really done, value is generated and traded, transactions occur, and one-to-one relationships mature." Its existence may be observed in the expanding usage of the internet as a medium for communication, collaboration, and cooperation between corporations and individuals. The digital economy is a type of economic activity that is based on the use of digital technologies through the internet. The internet economy, digital-based economy, new knowledge economy, or new economy are various terms used to describe the digital economy. (Tapscott, 1996).

Eight business revenue models commonly found in digital businesses: (i) revenue from advertising; (ii) sale or rental of digital content; (iii) sale of goods (including virtual goods); (iv) revenue from subscription fees; (v) the sale of services, including traditional services provided digitally such as brokerage services and consulting services; (vi) revenue from licensing content and technology, including journals or publications, algorithms, and software; (vii) revenue from sales of user data and customized market research; (viii) income from hidden costs or losses.

RESEARCH METHODS

This research is structured based on a qualitative approach with the method of Library Research (Library Research). Qualitative research is an approach to explore and understand social or humanitarian problems (Creswell, 2014). This type of qualitative approach is needed because the research topic is new, Creswell has divided the qualitative approach into five strategies, namely ethnography, grounded theory, case studies, phenomenology and narrative.

The phenomenological technique is more likely to be used in this investigation. Phenomenology is a research strategy in which researchers identify the nature of human experience about a particular phenomenon, understand human life experiences, and develop patterns and meaning relationships, making phenomenology a research method whose

procedures require researchers to examine a number of subjects by being directly involved and relatively long in it.

The data collection technique used in this research is literature study. In this study, the author will collect data and information to support the background of the problem, theories related to the discussion of existing problems, as well as other supporting data. Relevant data are obtained from books, internet articles, and laws and regulations that are in accordance with the problems that arise.

RESULTS AND DISCUSSION

Google Multinational Company Overview
Google is an over the top (OTT) multinational company that was founded in California-United States in 1998 and has been involved in the digital economy which includes the sale of internet products and services, advertising, search technology, mobile phones and digital content provider services for many years. About the last 20 years. It is natural that in today's digitally connected global era, Google is one of the multinational companies that benefit, both financially and in terms of accessibility, because the demand for features or services and content continues to increase from year to year considering the connected global situation. Wirelessly by the internet the last two decades of which most of Google's profits have come from advertising.

Base erosion and profit shifting is a term coined by the G-20 and the OECD to describe multinational corporations' business practices of transferring earnings to nations with low or no tax rates through transfer pricing strategies (Wells and Lowell, 2013). Google is indicated to practice BEPS because Google as a business actor earns income while enjoying public goods and public facilities in Indonesia, but the income earned from Indonesia is diverted to Singapore because of a lower tax rate, so Google is said to be a tax avoidance actor. The tax avoidance scheme carried out is by shifting income (profit shifting) obtained from Indonesia to Singapore. The transfer of income, of course, causes a reduction in tax revenue which threatens Indonesia's taxation authority (base erosion). In this chapter, the researcher will try to describe how the form of tax avoidance is carried out by the multinational company Google in Indonesia.

The following is a discussion based on the data obtained and the analysis conducted by researchers regarding tax avoidance in the form of base erosion and profit shifting in digital economic

transactions by multinational companies, Google.

Google practices tax avoidance in the form of BEPS and earns income while enjoying public goods and public facilities in Indonesia, however the income earned from Indonesia is diverted to Singapore due to a lower tax rate (tax haven). The tax avoidance scheme by Google is better known as the DoubleIrish Dutch Sandwich, which is a scheme that involves the use of a combination of subsidiaries to transfer profits.

Tax avoidance is carried out by shifting income (profit shifting) obtained from Indonesia to Singapore. The transfer of income, of course, causes a reduction in tax revenue which threatens Indonesia's taxation authority (base erosion). Some of the factors that support Google can be said to be doing tax avoidance in Indonesia, namely the weakness or leniency of tax law regulations, especially regarding the rules for permanent establishments and tax treaties between Indonesia and Singapore.

Meanwhile, the tax law only regulates businesses in physical form, not virtual ones. Based on the P3B between Singapore and Indonesia, it stipulates that BUT is a permanent place of business where all or part of the business is carried out. Meanwhile, what is established in Indonesia is only limited to marketing support and does not comply with the definition of BUT as regulated in the Singapore-Indonesia P3B, is the weakness or leniency of the tax law regulations, especially regarding the rules for permanent establishments and tax treaties between Indonesia and Singapore.

The obligation for over-the-top (OTT) companies from outside Indonesia to establish a Permanent Establishment (BUT) in Indonesia was stated in the issuance of the Circular Letter of the Minister of Communication and Information of the Republic of Indonesia Number 3 of 2016 concerning Service Providers of Applications and/or Content Via the Internet. BUT was founded on the basis of tax law. The Director General of Taxes followed with Circular Letter Number SE-04/PJ/2017 on Determination of Permanent Business Forms for Foreign Tax Subjects Providing Applications and/or Content Services Through the Internet.

On November 30, 2017 Google agreed to pay taxes owed, it is not impossible that in the end multinational companies will continue to look for loopholes to avoid or at least reduce the amount of tax that will be received. The tax evasion issue by Google reflects that their tax planning precedes existing tax policy and administration. Because, with the help of technology, multinational

companies such as Google are also certain to be several steps ahead of the applicable tax regulations.

CONCLUSION

The discussion that has been presented by the researcher in previous chapters, has reviewed several things related to tax avoidance by the multinational company Google. Here the researcher concludes, namely: *First*, an overview of tax evasion by Google as a multinational company in Indonesia. Google only has one tax planning scheme to avoid taxes in various countries including Indonesia which is called Double Irish Dutch Sandwich. This scheme can be implemented by Google because it takes advantage of the weaknesses of the international tax system which is lagging behind with the new digital business model and there are different tax regulations in each country.

Second, Factors preventing the government from facing tax evasion by Google. An internal factor that hinders the Indonesian government from dealing with tax evasion by Google is the absence of tax regulations governing virtual business forms. Then, the external factor that becomes an obstacle is that Google's planning scheme can be said to only take advantage of the international tax system which is lagging behind with the latest digital business model. In addition, conventional global tax regulations are no longer able to regulate the development of an increasingly complex business world.

Third, The government's strategy for dealing with tax evasion by Google. On February 6 2017, the government issued Circular Letter number SE-04/PJ/2017 concerning Determination of Permanent Establishment for Foreign Tax Subjects Providing Applications or Content Services Through the Internet. The circular then made Google agree to renegotiate the amount of tax owed. Thus, on November 30, 2017, the company is willing to pay its tax obligations which were due in 2015.

SUGGESTION

After its success in pursuing Google's multinational corporation tax, the government needs to immediately make and issue tax regulations based on a circular issued by the Directorate General of Taxes. The issues of the digital economy should be addressed by taxpayer education aimed at improving compliance, as well as coordination between authorities and online platforms in the collection of transaction value

data. From an administrative standpoint, the development of a digital economy may enhance compliance services, lower compliance costs, and improve taxpayer services.

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