



Implementation and Role of Double Taxation Agreements (Tax Treaties) in International Transactions

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ABSTRACT

Purpose: This study examines the role and implementation of Double Taxation Agreements (DTAs), focusing on their effectiveness in preventing double taxation, encouraging foreign investment, and addressing tax avoidance practices.

Methodology: The research uses a qualitative approach with a normative juridical method. Data were collected through library research and analyzed using statutory and conceptual approaches, covering domestic tax regulations, tax treaties, the OECD Model Tax Convention, the Base Erosion and Profit Shifting (BEPS) framework, and the Multilateral Instrument (MLI).

Findings: The results show that tax treaties contribute to reducing double taxation, increasing legal certainty, and supporting foreign direct investment in Indonesia. The adoption of BEPS standards and the MLI has strengthened Indonesia's international tax framework and improved transparency in cross-border taxation. However, challenges remain, including treaty shopping, profit shifting, and regulatory inconsistencies that may reduce the effectiveness of treaty implementation.

Implication: The study emphasizes the need to strengthen anti-abuse measures, improve tax administration, and harmonize domestic regulations with international tax standards to ensure a fair and sustainable taxation system.

Originality: This study provides an integrated analysis of tax treaty implementation in Indonesia by combining legal and international taxation perspectives. It highlights the dual function of tax treaties as instruments for investment promotion while also identifying their potential misuse for tax avoidance.

Keywords: Tax Treaty, Double Taxation, International Transactions, Tax Law.

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1. Introduction

The rapid advancement of economic globalization has significantly intensified cross-border economic activities, including international trade, foreign direct investment (FDI), and the mobility of capital and labor. This increasing integration has created complex interactions between national tax systems, which in turn give rise to the problem of double taxation—where the same income is taxed in more than one jurisdiction. This phenomenon imposes additional

fiscal burdens on taxpayers, reduces economic efficiency, and may discourage cross-border investment flows (Petkova et al., 2020; Unctad, 2024). Double taxation is widely recognized as a major barrier to international economic activity. To address this issue, countries have developed bilateral and multilateral instruments, particularly Double Taxation Agreements (DTAs) or tax treaties, which aim to allocate taxing rights between jurisdictions and eliminate double taxation through exemption or credit mechanisms. These agreements also enhance legal certainty and reduce transaction costs, thereby facilitating international business operations. Studies provide mixed evidence regarding the effectiveness of tax treaties in promoting foreign direct investment (Beer & Loeprick, 2018; Unctad, 2024; Zangari et al., 2017). Several studies find that tax treaties contribute positively to FDI inflows by reducing tax-related barriers and increasing investor confidence. Similarly, network-based analyses suggest that the structure and density of tax treaty networks play a significant role in shaping global investment patterns (Hong, 2018). However, other studies highlight that the impact of tax treaties is not universally positive and may depend on country-specific factors, including institutional quality and economic conditions (Blonigen & Davies, 2002; OECD/G20, 2015).

In addition to their role in facilitating investment, tax treaties have also been associated with unintended consequences, particularly in the form of tax avoidance strategies. Multinational enterprises may exploit treaty provisions through practices such as treaty shopping and profit shifting, thereby reducing their overall tax liabilities. These practices can erode the tax base of developing countries and undermine the fairness and effectiveness of international tax systems (Crivelli et al., 2015). This dual role of tax treaties—as both facilitators of investment and potential channels for tax avoidance—has become a central issue in contemporary international tax discourse. In response to these challenges, the global community has introduced various reforms, most notably the Base Erosion and Profit Shifting (BEPS) initiative led by the OECD and G20. The implementation of the Multilateral Instrument (MLI) aims to strengthen anti-abuse provisions, improve transparency, and enhance international cooperation in tax matters. These reforms are particularly relevant for developing countries, which are more vulnerable to tax base erosion due to limited administrative capacity and higher dependence on corporate tax revenues (Beer & Loeprick, 2018; Crivelli et al., 2015). Within this global framework, Indonesia has actively participated in international tax cooperation and has established an extensive network of tax treaties as part of its fiscal policy strategy. Tax treaties are expected to enhance Indonesia's investment attractiveness by reducing withholding tax rates and providing greater legal certainty for foreign investors. However, the effectiveness of these treaties in achieving their intended objectives remains subject to debate, particularly in light of ongoing challenges related to treaty abuse and tax avoidance. Despite the growing body of literature, a significant research gap remains. Existing studies largely focus on cross-country empirical analyses or general policy discussions, with limited attention to country-specific implementation, particularly in developing economies such as Indonesia. Moreover, there is still insufficient integration between legal analysis and empirical evaluation in assessing the dual role of tax treaties in both promoting investment and enabling tax avoidance.

The novelty of this study lies in its comprehensive assessment of the dual function of tax treaties within the Indonesian context. Unlike earlier studies that predominantly examine tax treaties from either an investment promotion perspective or a tax avoidance perspective, this research integrates both viewpoints to evaluate their interaction and implications. Furthermore, the study incorporates contemporary international tax reforms, particularly BEPS and the MLI, to analyze how global tax governance developments influence the effectiveness of Indonesia's tax treaty network. This approach enables a more holistic understanding of the opportunities and challenges associated with tax treaty implementation in developing economies. Therefore, this study aims to provide a comprehensive analysis of the implementation and role of tax treaties in international transactions in Indonesia, while also evaluating their effectiveness and associated risks in the context of global economic transformation.

1.1. Literature Review and Hypotheses

Tax Treaties

Tax treaties, commonly referred to as Double Taxation Agreements (DTAs), are grounded in the fundamental objective of eliminating juridical double taxation while promoting cross-border

economic activity. According to the OECD Model Tax Convention, tax treaties serve to allocate taxing rights between source and residence countries and provide mechanisms such as tax credits or exemptions to prevent double taxation (OECD, 2022). From a theoretical perspective, tax treaties are closely linked to principles of tax neutrality and efficiency, which suggest that taxation should not distort economic decision-making, particularly in international investment. The concept of capital export neutrality (CEN) and capital import neutrality (CIN) explains how tax systems influence the allocation of capital across jurisdictions (De Mooij & Ederveen, 2008). These principles underpin the rationale for tax treaties as instruments to reduce barriers to international investment.

Tax Treaties and Foreign Direct Investment (FDI)

A substantial body of empirical research has explored the relationship between tax treaties and foreign direct investment. Several studies indicate that tax treaties can reduce uncertainty and tax-related obstacles, thereby encouraging cross-border investment (Neumayer, 2007). More recent findings suggest that tax treaties may have a positive and statistically significant impact on FDI inflows, although the magnitude of this effect varies depending on country-specific conditions (Petkova et al., 2020). Furthermore, Chisik & Davies, (2004) highlight that tax treaties influence investment decisions through multiple channels, including reductions in withholding tax rates and improved dispute resolution mechanisms. From a different perspective, Hong, (2018) demonstrates that the configuration of tax treaty networks also plays a critical role in shaping global investment patterns. However, the overall evidence remains inconclusive. Some studies argue that tax treaties have limited or insignificant effects on FDI, particularly in developing countries where institutional quality, infrastructure, and market conditions may be more decisive factors than tax considerations (Blonigen & Davies, 2002). This divergence in findings underscores the need for more context-specific analyses.

Tax Treaties and Tax Avoidance

Despite their intended role in preventing double taxation, tax treaties have increasingly been linked to tax avoidance practices. Multinational enterprises often exploit inconsistencies between domestic tax systems and treaty provisions to minimize their global tax burden (Beer & Loeprick, 2018). One of the most prominent strategies is treaty shopping, where firms establish intermediary entities in jurisdictions with favorable treaty provisions to gain access to reduced tax rates (Arel-Bundock, 2017). That tax treaties may inadvertently create opportunities for regulatory arbitrage, thereby facilitating unintended tax avoidance. Profit shifting through transfer pricing is another significant concern, particularly in developing economies. Crivelli et al., (2015) demonstrate that such practices can lead to substantial revenue losses due to base erosion and profit shifting (BEPS). These findings highlight the paradoxical nature of tax treaties, which can simultaneously promote investment while undermining domestic tax revenues.

BEPS and the Evolution of International Tax Governance

Growing concerns over tax avoidance have prompted significant reforms in international tax governance, particularly through the OECD/G20 Base Erosion and Profit Shifting (BEPS) initiative. This framework seeks to address gaps in international tax rules that allow multinational corporations to shift profits across jurisdictions (OECD, 2022). A key instrument in this reform process is the Multilateral Instrument (MLI), which enables countries to amend existing tax treaties to incorporate anti-abuse provisions, including the Principal Purpose Test (PPT). According to Beer & Loeprick, (2018), these measures are essential for enhancing tax transparency and reducing opportunities for treaty abuse. For developing countries such as Indonesia, the adoption of BEPS measures presents both opportunities and challenges. While these reforms strengthen the integrity of tax systems, they also require significant administrative capacity and institutional readiness to be effectively implemented.

Tax Treaty Implementation in Developing Countries

The effectiveness of tax treaties in developing countries remains a subject of ongoing debate. (Hearson, 2018) argues that many developing economies may not fully benefit from tax treaties due to imbalances in negotiating power and structural economic differences. In some cases, these

agreements may even result in revenue losses without significantly increasing foreign investment. Similarly, Balabushko et al. (2017) and Neumayer (2007) emphasize that both the direct and indirect costs associated with tax treaties can be substantial, particularly for countries with limited administrative capacity. These findings highlight the importance of evaluating tax treaty implementation within specific national contexts rather than relying solely on generalized conclusions.

2. Methodology

This study employs a qualitative research approach with a normative juridical method, focusing on the analysis of legal norms, principles, and regulatory frameworks governing the implementation and role of tax treaties in international transactions in Indonesia. The normative juridical approach is particularly relevant as it emphasizes the examination of law as a set of rules and doctrines, enabling a comprehensive understanding of how tax treaty provisions are structured and applied within the Indonesian legal system (McConville, 2017; Soekanto, 2019). To achieve the research objectives, this study utilizes two primary analytical approaches. First, the statutory approach (statute approach) is applied to examine relevant legislation, including domestic tax laws, international agreements, and bilateral tax treaties ratified by Indonesia. This approach allows for a systematic analysis of the legal framework governing cross-border taxation. Second, the conceptual approach (conceptual approach) is employed to explore key theoretical constructs, such as double taxation, treaty shopping, and transfer pricing, which are central to understanding the broader implications of tax treaty implementation.

The research relies on secondary data sources, which are categorized into primary, secondary, and tertiary legal materials. Primary legal materials include statutory regulations, bilateral tax treaties, and international instruments such as the OECD Model Tax Convention and the Base Erosion and Profit Shifting (BEPS) Action Plans. Secondary legal materials consist of scholarly articles, academic books, and prior research relevant to international taxation. Tertiary materials include legal dictionaries, encyclopedias, and other supporting references that facilitate conceptual clarification (OECD, 2022). Data collection is conducted through library research, involving a systematic review of legal documents, academic literature, and policy reports. The collected data are then analyzed using a descriptive qualitative method, whereby the information is interpreted, compared, and synthesized to generate a coherent understanding of the implementation and role of tax treaties in Indonesia. This analytical process emphasizes logical reasoning and legal interpretation to identify patterns, challenges, and potential improvements in the existing regulatory framework.

3. Results and Discussion

Implementation of Double Taxation Agreements

The implementation of Double Taxation Agreements (DTAs) in Indonesia reflects the government's effort to harmonize domestic taxation rules with international tax principles. Tax treaties serve as legal instruments to allocate taxing rights between Indonesia as the source country and treaty partner countries as residence countries (Arnold, 2019). Through these agreements, Indonesia seeks to prevent juridical double taxation, particularly on income derived from dividends, interest, royalties, capital gains, and business profits. In practice, the implementation of tax treaties in Indonesia is supported by domestic legal instruments, including the Income Tax Law and administrative regulations issued by the Directorate General of Taxes. One of the important administrative requirements is the submission of a Certificate of Domicile by foreign taxpayers who wish to obtain treaty benefits. This requirement is intended to ensure that only eligible taxpayers with genuine tax residence status may benefit from reduced withholding tax rates under the relevant treaty. From a legal perspective, this mechanism strengthens tax certainty for foreign investors and cross-border business actors (Darussalam, 2019; OECD, 2022). However, the effectiveness of treaty implementation depends not only on the

existence of formal rules but also on the ability of the tax authority to verify the substance of transactions and prevent treaty abuse.

The Role of Tax Treaties in Preventing Double Taxation

The findings indicate that tax treaties play a central role in preventing double taxation in international transactions. Without tax treaties, the same income may be taxed both in Indonesia and in the taxpayer's country of residence. This situation may increase the overall tax burden and discourage cross-border investment. Tax treaties reduce this burden by providing clear rules on taxing rights. For example, business profits are generally taxable in Indonesia only if the foreign enterprise has a permanent establishment in Indonesia. Similarly, passive income such as dividends, interest, and royalties may be subject to reduced withholding tax rates under the applicable treaty (Arnold, 2019; OECD, 2022; Unctad, 2024)

Thus, tax treaties contribute to legal certainty and fiscal predictability. These two factors are highly relevant for multinational enterprises when deciding whether to invest or conduct business activities in Indonesia.

Tax Treaties and Foreign Direct Investment

Tax treaties also have an economic role in supporting foreign direct investment. By reducing tax barriers and clarifying tax obligations, tax treaties may increase investor confidence. This is consistent with the view that legal certainty and lower transaction costs are important determinants of investment decisions. However, the relationship between tax treaties and foreign direct investment is not automatic. Previous studies show mixed results. Petkova et al., (2020) found that tax treaties may increase FDI when they substantially reduce the tax burden. Meanwhile, (Daude & Stein, 2007; Peres et al., 2018) emphasize that tax treaties do not always generate significant investment effects, particularly when non-tax factors such as infrastructure, political stability, market size, and regulatory quality are more influential. In the Indonesian context, this means that tax treaties should not be viewed merely as fiscal incentives. Their effectiveness depends on broader institutional quality, administrative consistency, and the overall investment climate.

Treaty Abuse and Treaty Shopping

Although tax treaties are designed to prevent double taxation, they may also create opportunities for tax avoidance. One of the main challenges in Indonesia is treaty shopping, where multinational enterprises structure transactions through intermediary jurisdictions to obtain treaty benefits that were not originally intended for them. This practice may reduce Indonesia's tax revenue, particularly when treaty benefits are granted to entities that do not have substantial economic activity in the treaty partner country. OECD/G20, (2015) dan Arel-Bundock, (2017) argue that tax treaties may be used by multinational firms to minimize global tax liabilities through artificial structures. Similarly, Beer et al., (2020) highlight that international tax avoidance often occurs through mismatches between domestic laws and treaty provisions. Therefore, the implementation of tax treaties in Indonesia must be accompanied by strong anti-abuse rules, substance-based assessment, and effective tax administration.

BEPS, MLI, and Strengthening Anti-Abuse Provisions

Indonesia's participation in the OECD/G20 Base Erosion and Profit Shifting framework and the ratification of the Multilateral Instrument demonstrate an important step toward strengthening the integrity of tax treaty implementation. The MLI enables Indonesia to modify several bilateral tax treaties simultaneously without conducting separate renegotiations with each treaty partner. One of the most important provisions introduced through the MLI is the Principal Purpose Test. This rule allows tax authorities to deny treaty benefits when one of the main purposes of a transaction or arrangement is to obtain tax advantages contrary to the object and purpose of the treaty. The adoption of the Principal Purpose Test is significant for Indonesia because it shifts the assessment from a purely formal approach to a more substantive analysis. In other words, tax authorities are required to examine whether a transaction has genuine economic substance or is merely designed to obtain treaty benefits.

Legal and Administrative Challenges

Despite regulatory progress, several challenges remain in the implementation of tax treaties in Indonesia. First, the interpretation of treaty provisions may differ between taxpayers and tax authorities, especially regarding permanent establishment, beneficial ownership, and Principal Purpose Test application. Second, administrative capacity remains crucial. Effective implementation requires access to reliable taxpayer information, international data exchange, and skilled tax officials capable of analyzing complex cross-border structures. Third, coordination between domestic tax rules and international treaty obligations must be strengthened. If domestic regulations are not fully aligned with treaty provisions and MLI standards, legal uncertainty may arise and potentially lead to disputes (Arnold, 2019; Crivelli et al., 2015; OECD, 2022).

Implications for Indonesia's International Tax Policy

The discussion shows that tax treaties have a dual function. On one hand, they provide legal certainty, prevent double taxation, and support investment. On the other hand, they may be misused for tax avoidance if not supported by effective anti-abuse mechanisms. For Indonesia, the main policy implication is the need to balance investment promotion and revenue protection. Tax treaties should not merely be used as instruments to attract foreign capital, but also as tools to ensure fair taxation and protect the domestic tax base (Beer & Loeprick, 2018; Hearson, 2018; Petkova et al., 2020). Therefore, future tax treaty policy should emphasize:

1. stronger substance requirements for treaty benefits;
2. clearer interpretation of beneficial ownership and permanent establishment;
3. effective implementation of the Principal Purpose Test;
4. enhanced exchange of information with treaty partners; and
5. stronger harmonization between domestic law, tax treaties, and MLI provisions.

Based on the normative juridical analysis, this study finds that the implementation of tax treaties in Indonesia has contributed positively to the prevention of double taxation and the creation of legal certainty in international transactions (Wulandari, 2024; Yusuf et al., 2023). Tax treaties also play a strategic role in supporting Indonesia's investment climate. However, the effectiveness of tax treaties remains constrained by several challenges, including treaty shopping, aggressive tax planning, interpretational disputes, and administrative limitations. The adoption of BEPS standards and the MLI represents a significant step toward strengthening Indonesia's international tax framework, but its success depends on consistent implementation, institutional capacity, and effective enforcement.

4. Conclusion

The implementation of double taxation avoidance through international legal instruments such as Double Taxation Agreements (DTAs) and the Multilateral Instrument (MLI) represents a strategic approach adopted by Indonesia in responding to the complexities of global taxation. DTAs function not only as mechanisms to eliminate double taxation but also play a significant role in promoting Foreign Direct Investment (FDI), particularly in strategic sectors such as manufacturing. The effectiveness of these policies is reflected in increased investment inflows, improvements in the tax-to-GDP ratio, and a reduction in the compliance gap following tax reforms introduced through the Harmonization of Tax Regulations Law (UU HPP). In addressing cross-border tax avoidance challenges, such as treaty shopping and profit shifting, Indonesia has demonstrated strong commitment by adopting various international tax frameworks, including participation in the OECD/G20 BEPS initiative and the ratification of the MLI. These policies strengthen the national legal system through the modernization of DTA provisions and the implementation of anti-abuse measures, such as the Principal Purpose Test (PPT) and Limitation on Benefits (LOB). As a result, Indonesia not only enhances transparency and legal certainty for investors but also reinforces its role in promoting a fairer and more integrated global tax system.

Nevertheless, several challenges remain, particularly those related to aggressive tax avoidance practices that exploit regulatory gaps, such as treaty shopping and the manipulation of tax residency status. Therefore, stronger synergy between domestic regulations and international standards is essential to maintain the integrity of the tax system. Instruments such as the MLI and

the BEPS framework provide a relevant legal foundation to address these issues. Strengthening tax administration capacity, refining legal definitions, and enforcing stricter sanctions are crucial steps to improve oversight and taxpayer compliance. Overall, Indonesia's efforts to harmonize domestic and international tax laws reflect a strong commitment to building a transparent, equitable, and sustainable global fiscal governance framework. These initiatives also serve as a solid foundation for enhancing state revenue amid the increasing complexity of the international economic environment.

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