

## A qualitative analysis on transfer pricing tax audit performance in Indonesia

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**AKURASI**

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### Abstract

This study is qualitative research using inductive reasoning through documentation and literature studies. The finding showed seven areas of dispute: gross income-related items, purchase cost, intra-group services, royalty, dividend, interest expense, and interest income. Furthermore, it concluded that documentation, comparable data, and comparability method were the three main issues in transfer pricing disputes. Ultimately, it showed that the tax court decree was dominated by decrees that favored taxpayers' appeals.

### Public interest statement

Tax disputes are known for their lengthy and costly process, but in the end, it turned out that the taxpayers mostly won the cases. To that end, this paper seeks to analyze the transfer pricing audit performance in Indonesia based on 2021's Tax Court Decree. This allows us to know what factor(s) contributed to the transfer pricing dispute and how the tax court settled the dispute. As a practical implication, it is suggested that state revenue agencies improve the quality of their transfer pricing tax audit performance.

**Keywords:** Transfer Pricing, Tax Audit, Tax Dispute, Tax Cour

**Paper type:** Research paper

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## PENDAHULUAN

More than 60% of global trade transactions are conducted by multinational enterprise (MNE) which is dominated by cross-border transaction within MNE themselves (OECD, 2017). This indicates that transfer pricing schemes are becoming so important in determining transfer prices globally (OECD, 2012). The complexity and the high volume of transactions in a group of MNE make tax authorities pay special attention considering that transfer pricing schemes in MNE are identified as having a great risk of tax evasion (Liu et al., 2017; Sebele-Mpofu et al., 2021; Sikka & Willmott, 2010).

The supervision of tax compliance on transfer pricing scheme in Indonesia is regulated by DGT Circular Letter No. SE-50/2013. It gives detailed guidance for the tax auditor on how to perform transfer pricing audit and applied arm's length principle. The rule was then refined with DGT Circular Letter No. SE-15/2018 which explicitly mentions indicators in transfer pricing transactions that require special attention. The tax authorities through the tax auditor have the right to adjust and recalculate the tax that needs to be paid by the taxpayers. However, as the staggering number of the result of tax audit challenged and brought to the court of appeal by the taxpayers, the quality of audit performance by tax auditor is questioned, including transfer pricing audit. In the period from 2018 to 2021 alone, there were 58,305 disputes submitted by taxpayers to the tax court. It is equivalent to a 7% increase every year. Known for its lengthy and costly process, adjustment on taxpayer's tax return related to transfer pricing scheme without considering the quality of the audit is a zero-sum game between taxpayer and tax authorities (Saptono et al., 2021).

Several previous research which have the same contribution as this research have been conducted to analyze this phenomenon. Simamora & Hermawan (2018) analyzed the implementation of Transfer Pricing Guidelines (TPG) on intragroup services, a major dispute item in transfer pricing dispute. The study was based on transfer pricing decree for the year 2013-2014. The other study conducted by Tambunan & Sinaga (2020) analyzed the factors that lead into transfer pricing dispute, focusing on intragroup service based on tax court decree for the period 2015-2019. While Tambunan (2020) analyzed the transfer pricing audit performance based on tax court decree for the period 2015-2019. All these studies agreed that while there's a staggering amount of increase in transfer pricing cases in Indonesia, transfer pricing audit performance in Indonesia needs improvements.

Given the increasing portion of transfer pricing schemes in the in Indonesia, this study tried to analyze factors that lead into transfer pricing dispute in Indonesia. By analyzing the factors that obtained from tax court decree for the year 2021, this study will obtain the newest data from the transfer pricing dispute in Indonesia. Furthermore, this study will compare how the tax auditor performs its audit, how the taxpayer defends its position, and how tax court's panel of judge sees the dispute and makes verdict. From this point of view, a qualitative analysis of transfer pricing audit performance will be conducted.

## LITERATURE REVIEW

### Tax Management

Tax management refers to the process of managing an organization's tax affairs in a way that maximizes the value of after-tax profits while minimizing the risk of tax-related penalties and interest charges (Bryant-Kutcher et al., 2012). One area of tax management that is particularly important for multinational organizations is transfer pricing. Transfer pricing refers to the pricing of goods, services, and intellectual property that are transferred between different units of a multinational organization located in different countries (UN, 2014).

Transfer pricing can have a significant impact on an organization's tax liabilities because it affects the allocation of profits and costs between different tax jurisdictions (Huang et al., 2019). Tax authorities are becoming increasingly vigilant in enforcing transfer pricing rules, and failure to comply with these rules can result in significant penalties and interest charges (Coronado, 2020). As a result, managing transfer pricing has become a critical component of tax management for multinational organizations.

Effective tax management related to transfer pricing involves establishing and implementing policies and procedures for setting transfer prices that are consistent with arm's length principles. Arm's length pricing refers to the pricing that would be agreed upon by unrelated parties in similar transactions (OECD, 2022). Multinational organizations must ensure that their transfer pricing policies and procedures are consistent with local tax laws and regulations in each of the countries in which they operate.

In addition, tax management related to transfer pricing requires effective communication and coordination between different units of the multinational organization, as well as with tax authorities in different jurisdictions. Multinational organizations must be able to demonstrate that their transfer pricing policies and procedures are reasonable and consistent with arm's length principles, and they must be prepared to defend their transfer pricing practices in the event of an audit or investigation by tax authorities. Effective tax management related to transfer pricing can help multinational organizations to minimize their tax liabilities while complying with local tax laws and regulations (Hoffman, 1961).

### **Transfer Pricing**

Transfer pricing refers to the valuation of goods or services traded or exchanged between affiliated parties. Transfer price is the price or value of an item or service that must be charged or paid when the goods or services are delivered to an affiliated party. Determining the value of these goods is important for the MNE (Hansen & Mowen, 2007).

Transactions between affiliated MNE companies in various countries account for more than half of world trade transactions (Barnhouse et al., 2012). The increasing role of multinational companies (MNE) operating in various countries increases the complexity of the tax administration system, both for these companies and for the countries where they operate. On the other hand, determining the amount of income and expenses that can be charged is still a major issue (Kumar et al., 2021).

Although it is a neutral term, it is not uncommon for transfer pricing to be used by MNEs to maximize the profitability of their companies. This is done by transferring profits (profit shifting) from jurisdiction with higher tax rates to jurisdiction with lower tax rates (Kelley et al., 2016; Koethenbueger et al., 2019). In addition, the cost also can be shifted to the jurisdiction that has higher tax rates from countries with lower tax rates (Tambunan & Sinaga, 2020).

In order to accommodate these problems, the Organization for Economic Cooperation and Development (OECD) introduced the concept of an arm's length price (ALP). The ALP concept is that the transfer price to an affiliated party must be arm's length with the transfer price to a non-affiliated party. Several methods are used to determine transfer prices, including the comparable uncontrolled price method (CUP), the Resale Price Method (RPM), the Cost-Plus Method (C+CP), the Comparable Profit Method (CPM), and the Profit Split Method (PSM). These methods have different ways of determining transfer prices which often result in disputes between taxpayers and tax authorities (Darussalam et al., 2022).

## Tax audit on transfer pricing

The 1983's tax reform shifted Indonesian taxation system from official assessment system to a self-assessment system. This makes the obligation to register, to determine the amount to be paid, and to report the tax return solely on the hand of the taxpayers. To ensure that taxpayers comply with the applicable tax regulations, the tax authorities are given the authority to test taxpayer compliance through a tax audit process, including examinations related to transfer pricing schemes.

The Tax Authority, in this case the Tax Auditor, is responsible for ensuring that transfer prices between related parties are arm's length, so that the government obtains the appropriate amount of tax revenue. If related parties are able to prove that the transactions that occur are the same as those that occur between independent parties, then the tax authorities should not make adjustment on the transfer pricing scheme (Cools et al., 2008). However, if the tax authority has sufficient evidence that the transfer price is not arm's length, then the tax authority, in this case the Directorate General of Taxes, according to Article 18 of the Income Tax Law has power to make adjustment on tax return that has been submitted by taxpayer, so the transfer price between related party is arm's length.

The technical guidelines for implementing transfer pricing audits in Indonesia are regulated in the DGT Circular Letter Number 50/PJ/2013 (SE-50) Jo. PER-22/PJ/2013. According to this regulation, there are three stages in the transfer pricing audit process, namely (PWC, n.d.):

1. Preparation Stage. The Tax Auditor performs a preliminary risk assessment on the Annual Tax Return and the Taxpayer's financial statements. Further analysis is carried out to determine the proportion of Taxpayer transactions with related parties compared to the Taxpayer's business as a whole, transactions conducted with related parties at other tax jurisdiction with lower rates, transaction related to intangible assets, intra-group services, and interest expenses. Furthermore, the profitability of taxpayers is compared with the profitability of comparable data. Tests are also carried out on non-routine transactions with related parties and continuous losses experienced by taxpayers.
2. Implementation Stage. At this stage, the Tax Auditor carries out several processes, namely: 1) perform Function, Asset and Risk (FAR) analysis to determine the business characteristics and business model of the Taxpayer, 2) determine the relevant transfer pricing method, 3) determine the most appropriate arm's length method.
3. Reporting Stage. The Tax Auditor will inform the findings and conclusions of the transfer pricing audit.

Along with the increasing complexity of transactions in transfer pricing schemes and increasing revenue targets, the Tax Auditor's task is now becoming increasingly difficult. The complexity of transfer pricing transaction schemes is caused by several factors, including the existence of intangible assets in more than one party, integrated company group schemes which cause differences in commercial conditions when compared to independent parties, the existence of unique intangible assets and intragroup services, the formation of high-value and unique intangible assets together in a multinational group of companies, and the distribution of risks and responsibilities to each entity in a multinational group (Feinshreiber & Kent, 2012). As a result, the tax evasion using this scheme are increasingly common, especially those involving intangible assets, the use of debt and interest payments, royalties, and treaty shopping (Davies et al., 2018; Tørsløv et al., 2020).

Another problem that arises is limited comparable data, especially in developing countries. It become a problem when tax auditor tried to implement the ideal application of ALP (Oguttu, 2020). It become more complicated when the tax audit result is brought to the tax court by taxpayers. The tax auditor will suffer difficulties to defend their adjustment (Mashiri, 2018). Furthermore, lack of resources from the tax authorities, as well as adequate infrastructure to support transfer pricing audit process, complicated the problem. (McNair et al., 2010).

### **Tax dispute**

The emergence of disputes between taxpayers and tax authorities is due to disagreements between taxpayers and tax authorities regarding the amount of tax owed (Ispriyanto, 2018). Disagreements between taxpayers and tax authorities occur because of differences in interpretation and stance regarding tax law provisions, thus triggering tax disputes (Oktavia & Setyawam, 2007). Article 25 paragraph (1) of the General Provision and Tax Procedure Law states that if a taxpayer has argument that that the amount of loss, amount of tax, and withholding or collection of tax is not as it should be, the taxpayer can submit an objection, that is the first stage of tax dispute, only to the Director General of Taxes (DGT). The objection raised is regarding the material or content of the tax assessment, namely the amount of loss based on the provisions of the tax laws and regulations, the amount of the tax, or the withholding or collection of tax.

Law Number 14 of 2002 about Tax Court also stated that a tax dispute is a dispute that arises in the field of taxation between a taxpayer and tax authorities. Tax dispute arised as a result of a decision being issued which ca be appealed to tax court based on tax regulations, including lawsuits over the process of tax collection according to the Tax Collection Law.

As the end point of tax dispute administration process, the Tax Court processes two types of disputes, namely appeal and lawsuit. Basically, the object that is filed for both Appeal and Lawsuit is the same, namely the decision of tax authorities (*beschikking*). However, Tax Court Law then regulates further regarding decisions that can be appealed and lawsuits.

Article 1 paragraph (6) Tax Court Law explains the meaning of appeal, namely legal remedies that can be taken by the taxpayer against a decision that can be appealed based on the applicable tax laws and regulations. Article 31 paragraph (2) of the Tax Court Law provides a limitation that in the case of an appeal, the Tax Court only examines and decides on disputes over objection decisions, unless otherwise stipulated by the applicable laws and regulations. While the lawsuit, as stated on article 1 paragraph (6), is a legal remedy that can be taken by taxpayers against the implementation of tax collection or against decisions that can be filed for lawsuits based on the applicable tax laws and regulations.

The transfer pricing tax dispute arises from transfer pricing tax audit that performed by tax auditor. After several adjustments has been made according to their adjustment bases, tax auditor then issued a tax assesement letter. If the taxpayers didn't agree to the amount of tax assessment letter, they can submit objection letter to Director General of Taxes. That's a first stage of tax dispute, a quasi-judiciary. Then, the DGT issued decision on objection letter that has been submitted by tax payer. If they still didn't agree to the decision, they can submit appeal to the Tax Court as the last effort in the tax dispute process. Still, although the taxpayer can submit judicial review about the tax dispute to the Supreme Court, but the tax court decree has executorial power (*in kracht*). That is, the judicial review process can't defer the tax collection process after the Tax Court decision has been issued.

## METHODS

The research method in this study is a qualitative method with a descriptive analysis approach. This research refers to the income tax dispute case which was uploaded on the tax court website database ([setpp.kemenkeu.go.id](http://setpp.kemenkeu.go.id)). The research object is all the companies that appealed the income tax's tax assessment letter that related to transfer pricing transaction to the tax court and the verdict was issued in 2021. A manual sorting in tax court website database was performed and 555 income tax dispute decrees which were issued in 2021 were obtained.

Furthermore, manual analysis was carried out to find out disputes that classified as transfer pricing disputes. It was found that 205 out of 555 tax court decrees were related to transfer pricing. After that, the researcher conducted an in-depth analysis on 205 transfer pricing tax court decree to find out what are the characteristics and the type of dispute, the basis for correction, the adjustment items, the position of the taxpayer, tax authority, and the opinion of the tax court judge, and the tax court verdict. By comparing qualitative analysis on transfer pricing dispute decree and simple mathematical calculations derived from the in-depth analysis, the researchers draw the conclusion.

## RESULTS AND DISCUSSION

To conduct an analysis of the effectiveness of transfer pricing audit performance in Indonesia, an in-depth analysis on the tax court decree-related to transfer pricing audit was carried out. Furthermore, it also analyzed how the tax court settled the dispute. A total of 550 tax court decrees related to corporate income tax which were issued in 2021 were compiled from the tax court website ([setpp.kemenkeu.go.id](http://setpp.kemenkeu.go.id)). Of this amount, disputes related to transfer pricing audit constituted 37% (205 decrees) of the total tax court decree related to corporate income tax. The remaining 53% (301 decrees) consisted of non-transfer pricing disputes, and 9% (49 decrees) in the form of other disputes, such as revision of tax court decrees and withdrawal of appeals. Even though non-transfer pricing disputes still dominate the total corporate income tax disputes, the number of disputes related to transfer pricing audit results from year to year always increases, both in percentage and amount. This shows that tax assessment letters as a result of transfer pricing audits conducted by tax auditors are increasingly being challenged by taxpayers, both through objections to appeals in tax court.

Transfer pricing disputes settled in 2021 are spread over various tax years, from 2010 to 2018. The 2016 tax year dominated the number of disputes related to transfer pricing audit (77 decrees), while the least number was in 2010 and 2018 (1 decree). One of the main causes is related to the tax administration process, both at the tax authority and at the tax court. Considering the expiration date of tax audits and the timeframe for settlement of objections and appeals process, most of the dispute with older tax years have already been audited and settled before 2021 while for the year 2018 and above either have not been audited yet, in the process of audit, or in the process of objection and appeal but not settled yet.

Based on the analysis, there are three main arguments that are used by the Tax Auditor as a basis for adjustment of transactions related to transfer pricing. The three main arguments include 1) completeness of evidence and documentation to support an income or expense (documentation), 2) the reliability of the comparable data (comparable data), and 3) differences in the application of the arm's length method between the taxpayer and the auditor (arm's length method). The three bases of adjustment are used by the Tax Auditor to adjust taxpayers' tax return



information. Then, it served as the basis for issuing a tax assessment letter. As result, there are seven main adjustment items, namely 1) gross income, 2) purchase cost, 3) intragroup services, 4) royalties, 5) dividends, 6) interest expenses, and 7) interest revenue. Some disputes have more than one adjustment item and more than one adjustment basis. But, overall, they are dominated by one adjustment item and one adjustment basis.

**Table 1.***Data Analysis*

Number	Adjustment Basis	Adjustment Item	Tax Court Verdict
1.	Documentation (112)	Intragroup Service (54)	Fully Cancel (63)
		Royalty (35)	Partially Cancel (8)
		Gross Income (8)	Upheld (41)
		Dividend (6)	
		Interest Expense (5)	
		Interest Income (3)	
		Purchase Cost (1)	
2.	Arm's Length Method (55)	Gross Income (26)	Fully Cancel (29)
		Purchase Cost (11)	Partially Cancel (13)
		Interest Expense (10)	Upheld (13)
		Intragroup Service (5)	
		Interest Income (3)	
3.	Comparable Data (38)	Gross Income (22)	Fully Cancel (23)
		Purchase Cost (11)	Partially Cancel (9)
		Intragroup Service (2)	Upheld (6)
		Royalty (2)	
		Interest Income (1)	

Source: Data Analyzed from Tax Court Decree (2021)

The completeness of evidence and documentation to support an income and expense dominates the tax auditor's adjustment basis. The tax auditor makes adjustment by questioning the existence and economic benefits of a cost and the presence or absence of a transaction with related parties. During the examination process, both on objection and appeals, the burden of proof is on the taxpayer. They are required to provide evidence and documentation in the form of books, notes, correspondence, and agreements to prove that the transactions they are carrying out occur and have an economic benefit for the taxpayers.

Of the 112 decrees related to the documentation issue, intragroup services (54 decrees) and royalties (35 decrees) dominated the adjustment items. This is not surprising considering that the two dispute items contain costs from the use of intangible assets and an activity that need to be done by related parties. Both benefits and the amount that must be paid to the related party of these objects are difficult to assess (Haskel & Westlake, 2018). However, as long as the taxpayers can prove that the payment to related parties, such as the use of a trademark, know-how, intellectual property, technical and management fee has actually been carried out and provided economic benefits for the taxpayers, then the adjustment by tax auditor will be canceled by the panel of judges of the tax court.

The tax court decision for the transfer pricing dispute based on documentation issue is more favor to the taxpayer. A total of 72 appeals favored the taxpayer, either partially or in full, while only 41 of disputes resulting from the transfer pricing audit were upheld by the panel of judges. All of the seven adjustment items that identified in prior analysis were in the tax dispute which was canceled by the panel of judges, namely royalties (18 disputes), intragroup services (27 disputes), gross income (3 disputes), purchase costs (1 dispute), interest income (3 disputes), interest expense (5 disputes), and dividends (1 dispute). The adjustment by the tax auditor on the seven items are caused by indications of tax evasion because the transaction includes certain costs items, such as intragroup services and royalties, to the use of special purpose vehicle (SPV) companies in tax-haven countries. In some dispute cases, taxpayers are still able to submit evidence at the appeal stage. This is against the rule at the tax authority. However, the Panel of judges based on the authority of Tax Court Law, they have the right to settle a dispute in accordance with the facts and evidence that was found in the trial process (substance over form).

The second adjustment basis used by the tax auditor is related to the difference in the application of the arm's length method between the tax auditor and the taxpayer. According to Ministerial Regulation No. PMK 213/PMK.03/2013, taxpayers who carry out transfer pricing transaction schemes with certain criteria are required to report the Transfer Pricing Documentation (TP Doc). TP Doc consists of 3 documents, namely 1) local file, 2) master file, and 3) country-by-country reporting. The three documents provide an information related to transactions carried out by taxpayers and comparative analysis to ensure that the transfer pricing transaction scheme carried out by taxpayers is arm's length. However, based on Article 18 paragraph (4) of the Income Tax Law, the tax authority has the right to recalculate the tax that must be paid by determining an arm' length transactions. That is the root of the difference in interpretation between taxpayers and tax inspectors in applying the comparison method.

The adjustment item based on this second adjustment basis is dominated by gross income related item (26 decrees) followed by purchase cost (11 decrees), interest costs (10 decrees), to interest income (3 decrees). The application of the comparison method includes processes such as identification of taxpayer business processes, sources of data in the statement of financial that will be analyzed, segmentation, to the selection of the most appropriate arm's length method. Compared to the other two adjustment basis, this adjustment basis is the most complicated and the most technical and there are prevalent differences in interpretation between the tax auditor and the taxpayer. Although the basis for the adjustment is related to the arm's length method as a whole, there is very little dispute regarding the difference in the application of arm's length method. Tax auditors tend to, though not all, accept the arm's length method that is used by taxpayers in their comparative analysis. The problem is which data should be used as the input and process that followed. These differences include the value of an account used as the basis for calculating the ratio, the use of single year or multiyear data, to the segmentation income from related parties and independent companies.

The tax court decision on dispute that the adjustment is based on arm's length method issue is still favoring the taxpayer. The panel of judges granted 42 of the 55 transfer pricing disputes, leaving only 13 decrees that upheld the tax auditor's transfer pricing audit result. The thing that deserves attention is the large proportion of the "partially granted" verdict. There are 13 decrees that only canceling partially the results of the tax auditor's transfer pricing audit. This indicates that the audit performance of transfer pricing based on this adjustment basis is better than the audit performance based on previous adjustment basis. The problem is the adjustment made by tax auditor are too large, which results in the panel of judge cancelling the adjustment,



although not entirely. In addition, the panel of judges also plays an important role. Based on the data and facts on trial process, the panel of judges conducted a recalculation to determine the arm's length price of a transaction.

Another adjustment basis in addition to the documentation and arm's length method issue is the difference on the selection of comparable data. Differences in the selection of comparable data between taxpayers and tax auditor made up 38 of the 205 transfer pricing disputes. Just like the arm's length method issue, the adjustment item of this adjustment basis is dominated by the gross income related items (22 disputes) and the purchase cost (11 disputes). While the remaining are in the form of intragroup service posts (2 disputes), royalties (2 disputes), and interest income (1).

Referring to the data, the difference in the selection of comparable data is caused by several factors. First, the difference in the comparable data's database used by tax auditor and taxpayers. Second, the time difference of data extraction between the taxpayer and the tax auditor. Third, differences in the results of the initial analysis and interpretation of data in determining the arm's length method and the comparable data to be used. These three factors cause the tax auditor to make adjustment on the comparable data, both adding, dropping, and even replacing the comparable data used to determine arm's length prices.

Just like the two previous adjustment bases, the decision for transfer pricing disputes based on adjustment of comparable data are still favoring the taxpayers. It's noteworthy to note that 32 tax court's decree grant taxpayers' appeals versus 6 decree that upheld the result of transfer pricing audit. This significant amount indicates that the comparable data used by taxpayers in the TP Doc is correct and there are issues on the transfer pricing audit performance that need to be addressed.

## CONCLUSION

According to the tax court decree that related to transfer pricing dispute for the year 2021, there are three main adjustment bases that lead to dispute between taxpayer and tax auditor, namely 1) the need for evidence and documentation to support an income or cost (documentation issue), 2) the reliability of the comparable data (comparable data issue), and 3) the difference in the application of the arm's length method between the taxpayers and tax auditor (arm's length method issue). These three issues lead to adjustments on seven items, namely 1) gross income-related item, 2) purchase costs, 3) intragroup services, 4) royalties, 5) dividends, 6) interest costs, and 7) interest income.

Of the 205 tax disputes related to transfer pricing in 2021 tax court decree, as many as 145 (71%) verdicts canceled tax auditor's adjustment, leaving only 60 (29%) rulings that upheld the adjustment of tax auditor. Furthermore, none of the three tax auditor's adjustment bases are dominated by rulings that favor the adjustment of tax auditor on transfer pricing audit. On the other hand, there is a staggering increase in the number of transfer pricing disputes both in terms of percentage and amount.

From this data can be concluded that the effectiveness of tax audits on transfer pricing schemes remains questionable. The tax auditor plays a significant role in this matter. As part of their responsibility to detect tax evasion through transfer pricing, they are responsible for conducting tax audits, which will serve as the basis for issuing tax assessment letters. When a significant number of tax assessment letters are appealed to by taxpayers and subsequently canceled by the Tax Court, it suggests that in general, improvements are still needed in the transfer pricing tax audit performance.

Indeed, for disputes related to technical matters, the performance of tax auditor is good, but not quite enough. And, for other issues such as documentation and selection of comparable data, they can be easily challenged by taxpayers on the appeal process. Improvement on transfer pricing tax audit performance is a must. Moreover, it is also found that a portion of transfer pricing scheme not only happen between local and its international counterpart, but also between local parties in Indonesia.

The finding of this study not only supports research conducted by Tambunan (2020), Tambunan & Sinaga (2020), and Simamora & Hermawan (2018) but also enhances the knowledge of transfer pricing-related dispute in Indonesia by detailing the issue and item that lead transfer pricing dispute in Indonesia by using the latest data from Indonesia tax court decree.

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