



Implementation of Article 15 Income Tax in Domestic Shipping Services of a Mining Contractor Company

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Abstract

Income tax plays a crucial role as the primary source of state revenue in Indonesia. One specific type of income tax is Article 15 Income Tax, which applies to taxpayers operating in certain industries, including domestic shipping services. Due to its special calculation mechanism, this type of tax is relatively less understood by taxpayers. This study aims to examine the mechanism for calculating, withholding, paying, and reporting Article 15 Income Tax at PT. Coal, a mining contractor company that also provides domestic shipping services. The research adopts a qualitative case study approach, with data collected through direct interviews with tax department personnel and an analysis of internal company documents during the fieldwork period from February to May 2025. The results indicate that PT. Coal has implemented its Article 15 income tax obligations systematically and in compliance with prevailing tax regulations. The tax is calculated using a final rate of 1.2 percent of gross turnover derived from domestic shipping services, based on transaction invoices. As a withholding agent, the company consistently issues electronic withholding tax certificates through the Directorate General of Taxes online system. Tax payments are made on time before the statutory deadline using the official e-billing system, and reporting is completed through the submission of a unified periodic tax return. Overall, the findings demonstrate that PT. Coal has achieved a high level of tax compliance in accordance with Minister of Finance Decree Number 416/KMK.04/1996.

Keywords : *Income Tax Article 15, tax calculation, tax withholding, tax payment, tax reporting*

INTRODUCTION

At present, Indonesia is heavily reliant on tax revenue as the primary source of state income. In the 2023 Central Government Financial Report, the Indonesian Ministry of Finance's Directorate General of Treasury published data on various types of tax revenue. According to this report, Income Tax is the most significant type of tax revenue,

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contributing 49.48 percent of the total. This finding underscores the pivotal function of income tax in promoting national fiscal sustainability.

Income Tax is a direct tax levied on individuals and entities for income accrued within and outside the territorial jurisdiction of Indonesia. In accordance with Indonesian tax legislation, there are multiple categories of income tax that are subject to regulation. These include final income tax, as outlined in Article 4, paragraph (2), and non-final income tax, as specified in Articles 21, 22, 23, 24, 25, 26, and Article 15. In the realm of tax legislation, Income Tax Article 15 is a relatively obscure piece of legislation that is often unfamiliar to taxpayers.

The limited familiarity with Income Tax Article 15 is primarily due to its specific application, as it is imposed only on taxpayers operating in certain industries. This provision was designed to regulate the calculation norms for determining taxable income in sectors that previously lacked standardized rules under the Income Tax Law. Consequently, Article 15 functions as a special mechanism to ensure fairness and uniformity in tax calculation for specific business activities.

The subjects of Income Tax Article 15 include domestic and foreign shipping companies, international shipping operators, foreign insurance companies, domestic and foreign airlines, foreign workers employed in oil drilling activities in Indonesia, taxpayers involved in Build, Operate, and Transfer (BOT) projects, foreign trading companies with representative offices in Indonesia, international contract manufacturing companies producing children's toys, and companies engaged in oil and gas as well as geothermal energy exploration.

PT. Coal, a pseudonym, is a mining contractor company that was established on 9 September 2003. The company's mining operations are located in South Kalimantan. The company provides integrated mining services and operates three business units: mining contractor services, transportation services, and port management services. The latter two business units function as supporting activities for the company's core mining contractor operations. In consideration of the aforementioned characteristics, PT. Coal is classified as a taxpayer operating within a specific industry sector, subject to the provisions of Income Tax Article 15. In consideration of the distinctive characteristics inherent to this particular tax provision, the present study undertakes an examination of the mechanisms

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involved in the calculation, withholding, payment, and reporting of Income Tax Article 15 at PT. Coal. Based on the background described above, the main issues of this report are :

1. How is the mechanism for calculating Income Tax under Article 15 implemented at PT. Coal?
2. How is the withholding process of Income Tax under Article 15 conducted at PT. Coal?
3. How is the mechanism for remitting withheld Income Tax under Article 15 applied at PT. Coal?
4. How is the mechanism for reporting Income Tax deductions under Article 15 carried out at PT. Coal?
5. To what extent are the calculation, withholding, remittance, and reporting of Income Tax under Article 15 at PT. Coal in compliance with applicable tax regulations?•

Literature Review

1. Taxation

Taxation may be defined as a mandatory contribution to the state, owed by individuals or entities, that is enforceable by law, without receiving direct compensation, and used for state purposes for the greatest prosperity of the people.

2. Income Tax

Article 4(1) of the Income Tax Law defines income as any increase in a taxpayer's economic capacity, whether it comes from Indonesia or overseas, that can be used for consumption or to increase the taxpayer's wealth, under any name and in any form. So, Income tax is a tax imposed on people or organization based on their taxable income for a given tax period if their tax obligation starts or ends during that time.

3. Income Tax Article 15

Income tax under Article 15, as outlined in Law No. 36 of 2008, is a form of taxation levied on specific categories of taxpayers engaged in designated industries. Article 15 of the Income Tax Code is applicable to taxpayers operating within specific industries that are subject to special taxation mechanisms. The purpose of this provision is to regulate

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the calculation of taxable income for certain business activities that require standardized norms. The classification of Income Tax Article 15 is based on the nature of the taxpayer's business activities, as outlined below:

3.1 Income Tax Article 15 on Domestic Flight Charters

The imposition of tax on taxpayers providing chartered air transportation services within Indonesia is outlined in Article 15 of the Income Tax Article 15 on Domestic Flight Charters. The tax is calculated based on a certain percentage of gross revenue obtained from domestic charter flight services, as stipulated in the prevailing tax regulations.

3.2 Income Tax Article 15 on Domestic Flight Charters

Article 15 of the Income Tax Ordinance, which pertains to the taxation of income derived from domestic shipping activities, is applicable to taxpayers engaged in the provision of domestic sea transportation services. The tax is levied using a final rate on the gross turnover derived from domestic shipping activities, with the aim of simplifying tax calculation and ensuring compliance within the shipping industry.

3.3 Income Tax Article 15 on International Shipping or Flights

Article 15 of the Income Tax Regulations, pertaining to the taxation of income derived from international shipping or flights, is applicable to both domestic and foreign companies that provide international sea or air transportation services. The tax is calculated based on gross income sourced from international transportation activities involving Indonesia, in accordance with specific tax provisions.

3.4 Income Tax Article 15 on Foreign Trade Office in Indonesia

Article 15 of the Income Tax Ordinance, which pertains to Foreign Trade Offices in Indonesia, stipulates that income tax is applicable to foreign trading companies that operate representative offices in Indonesia. The tax is imposed on deemed income arising from trading activities conducted through these representative offices, using a predetermined calculation norm.

3.5 Income Tax Article 15 on on Taxpayers Conducting International Contract Manufacturing Services in the Field of Children's Toy Production

Income Tax Article 15 on international contract manufacturing services applies to taxpayers engaged in contract manufacturing activities for foreign principals, particularly in the production of children’s toys. The tax is calculated based on a normative percentage of gross revenue to determine taxable income, ensuring clarity and uniformity in tax treatment for this sector.

Income Tax Article 15 is calculated based on calculation standards set by the government. These standards are designed to make it easier for taxpayers to calculate net income, which is the basis for taxation (DPP), such as gross turnover or net income. For example, for domestic shipping companies, an effective rate of 1.2% is applied directly to gross turnover. This provides clarity in calculations while simplifying tax administration.

In addition, other types of businesses subject to Income Tax Article 15, such as domestic flight charters, foreign shipping and aviation companies, foreign trade representative offices, and international contract manufacturing services, have rates adjusted to the characteristics of each industry. The determination of these rates and norms aims to create equality among taxpayers with a balanced level of tax burden.

Table 1
Tax Rates & Calculation for PPh 15

No	Type of Tax	Rate	Taxable Income	Description
1	Domestic <i>charter</i> flights	1.8	Gross circulation	Non-final income tax
2	Domestic shipping companies	1.2	Gross turnover	Final Income Tax

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3	Foreign shipping and aviation companies	2.64	Gross turnover	Final Income Tax
4	Foreign taxpayers (WPLN) that have Indonesian trade representative offices	<ul style="list-style-type: none"> ➤ For countries of origin that do not have a P3B agreement with Indonesia, the rate is: 0.44% ➤ For countries with a P3B, the rate is: 1% (in accordance with the P3B agreement) 	Gross export value of net income	Final Income Tax
5	Taxpayers (WP) engaged in international <i>contract manufacturing</i> activities in the field of children's toy production	Income tax = $7\% \times 30\% \times$ total manufacturing or assembly costs (excluding raw material costs)	Net income from contract manufacturing services	Final Income Tax

Source: Yuningsih N, Cristiani, Taxation, Lakeisha, 2023

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Each component of the calculation in the table above refers to the applicable regulations. For example, for domestic flight charters, a rate of 1.8% is applied to gross turnover, but it is not final. This means that the tax that has been deducted can still be calculated with other income taxes.

For domestic shipping companies, the effective rate of 1.2% is final. The tax deducted is immediately payable without additional calculations. Similarly, for foreign shipping and aviation companies, a rate of 2.64% is applied to gross turnover and is final, in accordance with international taxation regulations applicable in Indonesia.

Foreign taxpayers who have commercial representative offices in Indonesia are subject to varying rates based on double taxation avoidance agreements (P3B) between Indonesia and the taxpayer's country of origin. If there is no P3B agreement, the rate used is 0.44%. Conversely, if there is a P3B agreement, the rate applied is in accordance with the provisions of the agreement, generally 1%.

For international contract manufacturing businesses engaged in the production of children's toys, tax is calculated based on a net income norm of 30% of total production costs, excluding raw material costs. A tax rate of 7% is applied to this net income, making Income Tax Article 15 on this type of business final. As of April 2022, in accordance with Director General of Taxation Regulation number PER 24/PJ/2021, withholders/collectors are required to create withholding/collection evidence as proof of having withheld and collected income tax. The withholding certificate is created through the *e-bupot* Unifikasi application on the DJP *online* portal. As shown in the withholding certificate image on the attachment page, the certificate contains information regarding the identity of the taxpayer subject to withholding and the withholding agent, the tax object code, the tax base, the tax rate, and the amount of income tax due.

Research Methodology

The current study uses a case study method and a qualitative research strategy. Because it enables a thorough analysis of the application of Income Tax Article 15 within PT. Coal. This method makes it easier to comprehend the company's tax calculation, withholding, payment, and reporting procedures.

The objective of this research is to ascertain the mechanism for calculating, withholding, remitting, and reporting Income Tax Article 15 at PT. Coal, a mining

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contractor company that also provides domestic shipping services. The research was conducted at the head office of PT. The coal in question is located in the Pulogadung Industrial Area in East Jakarta, and the research was conducted from February to May 2025, coinciding with the author's internship period in the tax department of PT. Coal.

This study utilizes both primary and secondary data. Primary data were obtained through in-depth interviews with personnel responsible for tax administration at PT. Coal. Secondary data were collected from internal company documents, including invoices, electronic withholding tax slips, billing codes, proof of tax payments, and periodic tax returns. Relevant tax regulations and literature were also consulted.

The following techniques were employed in the collection of data: Firstly, interviews were conducted directly with tax personnel in order to obtain detailed information regarding the implementation of Income Tax Article 15. Secondly, the issue of documentation must be addressed. This involves the examination of written records and supporting documentation related to tax calculation, withholding, payment, and reporting.

A descriptive qualitative approach was used to analyse the data. The data was evaluated by contrasting PT Coal's tax policies with the relevant tax laws, including Minister of Finance Decree No. 416/KMK.04/1996 and other pertinent tax rules. To evaluate the degree of PT compliance, the results are provided in a descriptive manner. Coal must perform its duties under Income Tax Article 15.

Discussion

1. Calculation of Income Tax Article 15 at PT. Coal

The process of calculating Income Tax Article 15 at PT. Coal, which is a tax payer in the domestic shipping service sector, is set at 1.2% of gross turnover. This gross turnover value is obtained from the main supporting documents in the form of *invoices* or transaction bills issued by PT. Coal to clients for services rendered. These *invoices* record details of gross income received, including a description of the services provided, transaction value, and date of issue.

Table 4.1 shows the calculation of Income Tax Article 15 at PT. Coal for the last 3 the last three months, namely October, November, and December 2024, which includes gross turnover, tax rates, and tax payable.

Table 2
Calculation of Income Tax Article 15 due

Period	Gross Turnover (Rp)	Rate %	Income Tax Article 15 payable (Rp)
October	1,728,568,226	1.2	20,742,819
November	3,260,870,526	1.2	39,130,446
December	2,941,802,989	1.2	35,301,636

Source: data processed from PT. Coal

In October 2024, PT. Coal conducted three service transactions that subject to income Tax Article 15. Two of these were sea transportation services, and one transaction involved the transportation of heavy equipment using a sea vessel. All of these activities fall under the category of domestic shipping services, which are subject to a 1.2% tax rate. The income tax calculated for each transaction was added together to obtain the total tax payable for that month.

Table 3
Calculation of Income Tax Article 15 for October 2024

No	Description	Tax Base (IDR)	Tax Rate	Tax payable (Rp)
1	Sea freight services	21,939,705	1.2	263,276
2	Sea freight services	235,739,226	1.2	2,828,871
3	Heavy equipment transport using sea vessels	1,388,600,000	1.2	16,663,200
Total		1,728,568,226		20,742,819

Source: data processed from PT. Coal

Table 4
Calculation of Income Tax Article 15 for November 2024

No	Description	Tax Base (IDR)	Tax Rate	Tax payable (Rp)
1	Sea freight services	21,939,705	1.2	263,276
2	Sea freight services	69,337,950	1.2	832,055
3	Maritime vessel rental costs	566,000,000	1.2	6,792,000
4	Sea freight services	375,681,011	1.2	4,508,172
5	Sea freight services	289,563,157	1.2	3,474,758
6	Sea freight services	558,848,703	1.2	6,706,184
7	Transportation costs heavy equipment using sea vessels	1,379,500,000	1.2	16,554,000
Total		3,260,870,526		39,130,446

For November 2024, the number of transactions increased to 7 transactions. Activities consisted of a combination of sea freight services and sea vessel chartering, as well as heavy equipment transportation services using sea vessels. All types of services are covered by Income Tax Article 15 because they are part of domestic shipping activities. Vessel chartering is subject to tax because it is included in the transportation of goods by sea.

Table 5
Calculation of Income Tax Article 15 for December

No	Activity	Tax Base (IDR)	Tax Rate %	Tax payable (Rp)
1	Transportation costs heavy equipment using sea vessels	300,000,000	1.2	3,600,000
2	Sea freight services	61,028,880	1.2	732,347
3	Sea freight services	742,693,926	1.2	8,912,327

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4	Sea freight services	574,146,683	1.2	6,889,760
5	Transportation costs heavy equipment using sea vessels	1,263,933,500	1	15,167,202
Total		2,941,802,989		35,301,636

Source: data processed from PT. Coal

In December 2024, there were 5 reported service transactions. Three of these were sea transport services, and the other two were heavy equipment transport using sea vessels. All activities carried out were subject to a 1.2% income tax rate under Article 15. This data shows the company's consistency in applying the same rate to all similar transactions during the current period.

2. Income Tax Deduction under Article 15 at PT. Coal

Income tax withholding (PPh) under Article 15 by PT. Coal is carried out as part of tax compliance for shipping services transactions carried out by the company. In its implementation, PT. Coal acts as a tax withholder, in accordance with the provisions of the Director General of Taxation Regulation (PER) Number 24/PJ/2021 and Minister of Finance Decree Number 416/KMK.04/1996, whereby companies are required to withhold and deposit Income Tax Article 15 on domestic shipping service transactions conducted with other parties. This withholding is supported by issuing an electronic withholding slip (e-bupot), as an official document recording the amount of tax payable. The withholding slip is created through the unified e-bupot application on *the* official *website* of the Directorate General of Taxes (DJP).

3. Payment of Income Tax Article 15 at PT. Coal

After making deductions by issuing tax deduction certificates, PT. Coal pays the taxes owed to the state treasury. The payment process begins with the creation of a *billing* code through the DJP *online* website. In this process, the company first records the necessary information, such as the tax account code (411128), deposit type code (410), tax period, deposit amount, and Taxpayer Identification Number (NPWP). After the data is input and verified, the system generates a *billing* ID that serves as a payment reference.

After the *billing* code is successfully created, PT.Coal deposits the amount of tax owed through Bank Permata. Once the transaction is successful, PT. Coal will receive a state receipt (BPN), as stated on the attachment page. This receipt is an official document

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stating that the tax has been paid and must be attached when reporting the Periodic Tax Return. Below are the details of the PPh Article 15 payment for the period from October to December 2024:

Table 6
PPh Article 15 Payment at PT. Coal

Period	Gross Revenue (IDR)	Rate %	Income Tax Article 15 (Rp)	Date of payment PT. Coal
October	1,728,568,226	1.2	20,742,819	8 November 2024
November	3,260,870,526	1.2	39,130,446	10 December 2024
December	2,941,802,989	1.2	35,301,636	10 January 2025

Source: data processed from PT. Coal

4. Income Tax Reporting at PT Coal

After paying Income Tax Article 15 on shipping services, PT Coal continues the reporting process as the final stage of fulfilling its tax obligations. Reporting is carried out through *the official website of the Directorate General of Taxes*. This reporting process begins with collecting supporting documents, such as proof of Article 15 income tax deductions that have been given to shipping companies, as well as proof of state revenue (BPN) obtained after tax payment.

Next, PT Coal fills out the Periodic Tax Return (SPT) for Income Tax Article 15 in the unified Income Tax Periodic Tax Return menu. The information entered includes the total gross turnover and the amount of Income Tax Article 15 calculated at 1.2% of the gross turnover. Once all the data has been filled in completely, PT Coal uploads the Periodic Tax Return through the *platform*.

After the SPT Masa is uploaded and the reporting is completed, PT. Coal will receive an electronic receipt (BPE) as proof that the reporting has been successful. This reporting process must be completed by the 20th of the month following the month in which the income was received.

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From October to December 2024, PT. Coal consistently submitted its reports on time. For the October 2024 tax period, with a total gross turnover of IDR 1,728,568,226 and tax payable of IDR 20,742,819, the report was submitted on 13 November 2024. Furthermore, the report for the November 2024 tax period was submitted on 18 December 2024, with a total gross turnover of IDR 3,260,870,526 and tax payable of IDR 39,130,446. As for the December 2024 tax period, with a total gross turnover of IDR 2,941,802,989 and tax payable of IDR 35,301,636, the report was submitted on 15 January 2025. The following are the details of the PPh Article 15 reporting for the period October to December 2024:

Table 7
Reporting of PPh Article 15 at PT. Coal

Period	Gross Revenue (IDR)	Rate %	Income Tax Article 15 (IDR)	Reporting Date PT. Coal
October	1,728,568,226	1.2	20,742,819	13 November 2024
November	3,260,870,526	1.2	39,130,446	18 December 2024
December	2,941,802,989	1.2	35,301,636	15 January 2025

Source: data processed from PT. Coal

5. Compliance of Calculation, Withholding, Payment, and Reporting at PT.Coal with Tax Regulations

PT. Coal has fulfilled its tax obligations related to Income Tax Article 15 in accordance with the procedures stipulated in tax regulations. The calculation of Income Tax Article 15 is carried out using a rate of 1.2% of gross turnover, in accordance with the calculation norms stipulated by the Minister of Finance Decree. This process is based on supporting documents such as *invoices* or bills issued by the company for each transaction.

In terms of tax withholding, PT. Coal acts as a tax withholder for domestic shipping service transactions. The company uses a unified *e-bupot* application to issue electronic withholding slips, which contain transaction details such as the identity of the service recipient, the transaction value, and the amount of tax withheld. This process has been carried out in accordance with the provisions of the Directorate General of Taxes regulations.

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Tax payments are made on time, no later than the 10th of the following month, through the DJP *online* system. PT. Coal consistently creates *billing* codes before paying taxes through the available payment methods. The state receipt (BPN) received from the payment process is used as supporting documentation in reporting. Tax payments at PT. Coal can be seen in the following table:

Table 8
PT. Coal's payments compared to Tax Regulations

Period	Gross Turnover (IDR)	Income Tax Article 15 (Rp)	Date of Deposit Law	Date of payment PT. Coal	Remarks
October	1,728,568,226	20,742,819	No later than the 10 th day after the tax period ends	8 th November 2024	On time
November	3,260,870,526	39,130,446	No later than the 10 th day after the end of the tax period	10 th December 2024	On time
December	2,941,802,989	35,301,636	No later than the 10 th day after the tax period ends	10 th January 2025	On time

Source: data processed from PT. Coal

Reporting of Income Tax Article 15 is carried out through *the DJP online website* before the 20th of the following month. PT. Coal as a whole demonstrates a very good level of compliance in fulfilling its tax obligations. The fulfilment of these obligations reflects the company's commitment to complying with Minister of Finance Decree No. 416/KMK.04/1996 and applicable tax regulations in Indonesia. PT. Coal's tax reporting can be seen in the following table:

Table 9
PT. Coal's reporting compared with Tax Regulations

Period	Gross Turnover (Rp)	Income Tax Article 15 (IDR)	Reporting Date Law	Reporting Date PT. Coal	Remarks
October	1,728,568,226	20,742,819	No later than the 20 th day after the end of the tax period	13 th November 2024	On time
November	3,260,870,526	39,130,446	No later than the 20 th day after the tax period ends	18 th December 2024	On time
December	2,941,802,989	35,301,636	No later than the 20 th day after the tax period ends	15 th January 2025	On time

Source: data processed from PT. Coal

CONCLUSION

This study aims to examine the mechanism for calculating, withholding, paying, and reporting Income Tax Article 15 at PT. Coal, a mining contractor company that

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provides domestic shipping services. Based on the results of the qualitative case study and the analysis of supporting documents for the period October–December 2024, it can be concluded that PT. Coal has implemented Income Tax Article 15 in accordance with the prevailing tax regulations in Indonesia.

The calculation of Income Tax Article 15 at PT. Coal is carried out using a final tax rate of 1.2 percent of gross turnover derived from domestic shipping services. The tax base used is supported by valid transaction documents in the form of invoices, ensuring accuracy and consistency in determining tax payable. This calculation method complies with the norms stipulated in Minister of Finance Decree Number 416/KMK.04/1996.

In terms of tax withholding, PT. Coal has fulfilled its role as a withholding agent by deducting Income Tax Article 15 on every domestic shipping transaction subject to tax. The withholding process is supported by the issuance of electronic withholding tax certificates through the e-bupot unification system, in accordance with Director General of Taxes Regulation Number PER-24/PJ/2021. This reflects the company's adherence to digital tax administration requirements.

Furthermore, the payment of Income Tax Article 15 at PT. Coal has been conducted on time through the DJP Online system using the official e-billing mechanism. All tax payments for the observed periods were made no later than the 10th of the following month, as required by tax regulations. The state revenue receipts obtained serve as valid proof of tax payment.

The reporting of Income Tax Article 15 has also been carried out properly and punctually. PT. Coal submitted its unified periodic tax returns through the DJP Online platform before the statutory deadline, which is no later than the 20th of the following month. The issuance of electronic receipts (BPE) confirms that the reporting process was completed successfully.

Overall, the findings indicate that PT. Coal demonstrates a high level of compliance in fulfilling its obligations related to the calculation, withholding, payment, and reporting of Income Tax Article 15. This compliance reflects the company's commitment to adhering to applicable tax laws and contributes positively to the effectiveness of tax administration in the domestic shipping sector.

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