



COMMUNICATION  
ECONOMICS  
ORGANIZATION

9-11 December 2022 - INDONESIA

# Certificate of Participation

**David Pangaribuan**

has participated and presented his/her paper entitled

**Determining the Method of Calculating of Article 21 Income Tax in Tax Planning (Case Study at PT. Khatulistiwa**

In the 5<sup>th</sup> “**International CEO (Communication, Economics, Organization) Social Sciences Congress (CEO SSC)**”

held on **9-11 Dec 2022** in **Sekolah Tinggi Manajemen IPMI (IPMI International Business School - Host University for 5th CEO Congress), Indonesia-Jakarta** in collaboration with Mohanlal Sukhadia University, Samarkand Branch of Tashkent University of Economics, International Vision University, Alfred Nobel University, International Gorazde University, Nişantaşı University, University of Prizren, Cyprus West University, Insec, NCM Publishing, CEO Tekmer, Universitas Bhayangkara, Knowledge Laboratory, Universitas Ghara Karya and Ostim Technical University with **445 participants from 34 countries.**

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