Legal System in Providing Income Tax Incentives in the Field of Investment Based on the Principle Of Nondiscrimination

Batara Mulia Hasibuan
Faculty of Law, Universitas Sebelas Maret, Surakarta, Indonesia
Jl. Ir Sutami No.36, Kec. Jebres, Kota Surakarta, Jawa Tengah, Indonesia 57126
batarahsb@student.uns.ac.id

I Gusti Ayu Ketut Rahmi Handayani
Faculty of Law, Universitas Sebelas Maret, Surakarta, Indonesia
Jl. Ir Sutami No.36, Kec. Jebres, Kota Surakarta, Jawa Tengah, Indonesia 57126
ayu_igk@staff.uns.ac.id

Waluyo Waluyo
Faculty of Law, Universitas Sebelas Maret, Surakarta, Indonesia
Jl. Ir Sutami No.36, Kec. Jebres, Kota Surakarta, Jawa Tengah, Indonesia 57126
waluyo@staff.uns.ac.id

Abstract— The government provides investment facilities through income tax incentives, which are the embodiment of the second tax function—that is, the "regulated" function (regulate) in the framework of development and the development of investment in the field of investment, using a legal system that was built and has a significant impact on the interests of both domestic and foreign investors. Taxes play a crucial role in managing the state. Legal theory views the Income Tax Act and the Investment Law, which govern this income tax incentive, as formed by the authorized body. In particular, utilitarianism and positive legal order require that positive legal order be governed hierarchically in the grundnorm (basic norms). The increasing realization of investments in Indonesia indicates the expansion and desire of foreign investors to do business in Indonesia.

Keywords— income tax incentives; investment; principle of nondiscrimination.

I. INTRODUCTION

In its most basic form, the law is meant to be a set of rules that can exist in both written and unwritten forms. The contents of both contain the rule of law, the norm that needs to be followed, and any commands or prohibitions that may be present. These become the cornerstones of the law when the law is viewed from the perspective of its actual construction. The term "us" defines the law, but the word "lex" refers to the rules found in both written (laws) and unwritten (conventions and traditions) notions.[1]

In addition, the legal system that is now in place in this instance always consists of subsystems that interact with one another and are part of the legal order as a whole, which includes the legal structure, legal substance, and legal culture[1]. A state's building design containing its fundamental principles, the principal of the state, which governs the state, which formerly adhered to the continental European legal system or civil law system, is how the Indonesian state represents rules that are embodied in written law and become the legal system, as stated in the 1945 Constitution. The term "code" (law) refers to a body of authoritative, thorough, and methodical general law clauses and principles that are organized logically by the pertinent law in a book or section [2]. Regulations under civil law are therefore regarded as the main source of law.

The Republic of Indonesia Law No. 6 of 1983 concerning General Provisions and Tax Procedures, as last amended by Law Number 16 of 2009 (hereinafter referred to as KUP Law), has established taxation as one of the primary manifestations of state obligations for its citizens and is a means of financing state and national development. The law states that the Republic of Indonesia is a legal state based on the Pancasila and the 1945 Constitution, which upholds citizens' rights and obligations. In this instance, the government should additionally promote citizen engagement, ensuring that it is lawful, secure, comfortable, and above all, capable of enhancing the well-being of its populace (bonum public). Such state values remain (as of just now) critically important to human existence[3].

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"Taxes and other levies that are coercive in the interests of the state are regulated by law," reads Article 23 A of the 1945 Constitution. According to Rochmat Soemitro, the tax code is a legal product and as such, it must abide by legal standards in terms of its creation, application, and content. In addition to its primary purpose of ensuring justice, the law also serves as a tool for controlling law and order[4]. According to Bohari, setting up a tax system is difficult since it involves coordinating the various forms of taxes that are imposed on a nation, and this growth is a result of historical changes[5]. Additionally, Adrian Sutedi shared his thoughts, saying that the foundation of universal tax law is that taxes must be imposed fairly and equally based on people's ability to pay, without discrimination, to ensure legal certainty, and to govern the coexistence of equal rights and responsibilities between the people and the government [6].

According to Rochmat Soemitro, "actually the function of taxes in the framework of development has 2 (two) functions, namely: the so-called budgetary function and the function called the regulating or regulated function" [7].

The purpose of taxes is to finance governmental spending in conjunction with the budgeter's role. Tax revenue is used to pay for this fee. Rochmat Soemitro said that "it is evident that taxes have the aim of putting as much money as possible in the state treasury, intending to finance state expenditures" [8].

The regulated function (regulate): By using tax laws, the government can control economic growth. Taxes can be utilized as a tool through the regulated function to accomplish goals that are primarily focused on the private sector and are not related to the financial sector [7]. To stimulate investment, there are several tax relief options available. Soemitro Djojohadikoesomo stated that "Fiscal Policy as a Development Tool must be based on a combination of high tax rates, both direct and indirect taxes, with flexibility in the taxation system in the form of tax exemptions and incentives or incentives to stimulate private investment as expected"[4] in his 1954 book Fiscal Policy, Foreign Exchange Control, and Economic Development. Investment, or more simply, investment, is one approach that can be used in the context of economic development through the private sector.

According to M. Sornarajah, who was cited by A Chandrawulan, "Investment is the main sector that is highly relied upon by countries in the world to drive the country's economy." Increased output, more job opportunities, and the processing of potential economic sources within the nation are all possible outcomes of foreign investment in the economy[9]. "In economic theory, investment factors have a vital role in increasing economic growth," according to Hendrik Budi Untung [10].

According to the explanation of Law Number 25 of 2007 concerning investment (henceforth referred to as the Investment Act), which stipulates that investments must be made as part of the functioning of the national economy and to spur domestic economic growth, foreign investment has a high economic value. Tax incentives have also been arranged regarding the facilities offered for investment. It is anticipated that investors may be hesitant to make investments in Indonesia due to this tax benefit. Rachmanto Surahmat said the following on the tax incentives: "Foreign investors do not consider taxes to be a significant deciding factor when deciding where to invest. Political stability and market potential are comparatively far from taxation[11].

Article 18 paragraph (1) of the Investment Act states that the following applies to investment facilities: "The government provides facilities to investors who make investments." According to Chidir Ali, there are several different kinds of tax incentives, including: 1) offering tax breaks (tax exemptions and relief); 2) eradicating holding taxes; 3) offering tax exemptions; 4) offering reductions in taxes; and 5) compensation[12]. One type of assistance offered by the government is investment, which takes the form of an income tax reduction up to a predetermined threshold based on the amount invested over a predetermined period. According to Hatta Rajasa, one strategy to boost investment is through tax incentives including tax holidays and allowances. According to this viewpoint, "lately, tax facilities in the form of tax holidays have come back into the discussion to attract foreign investment and create the impression that tax facilities in the form of tax holidays are the primary source of motivation for foreign investors." [13] It's common knowledge that tax breaks encourage foreign capital to invest in Indonesia.

In addition, it has been established that investors—both foreign and domestic—who make investments in Indonesia are given facilities or assistance in making investments, by the terms of Articles 18 through 24 of the Investment Law. The author is interested in talking about how the legal system provides income tax benefits in the investment industry based on the non-discrimination principle, given the background information provided above.

II. LITERATURE REVIEW

Tax law, a public law component, governs the relationships between the government and the public concerning taxation. It is seen as a primary basis of law, necessitating extensive legislative restrictions that represent the principle of fairness. The civil law system, which emphasizes codification, is essential within this legal framework. The relevant legislation delineates fundamental principles and criteria for collecting taxes, emphasizing its importance in governing topics related to taxation.

According to Rochmat Soemitro, the principle of tax law is the principle of (general) law that is applied in the taxation field. So, if the principle of law is a principle that generally applies in the area of law, then the principle of tax law is a particular principle, which is part of the principle of law that applies in other specialized fields. Of the several principles known in tax law, in this paper, only a few principles will be taken, namely as follows: the principle of justice, the principle of endurance, and the principle of non-discrimination, which will be elaborated below.

L. J. Van Apeldoorn emphasized that the use of the law is to regulate people's lives reasonably and peacefully by establishing a balance between protected interests so that each person gets what is rightfully theirs," is one of the many teachings put forward by scholars regarding the purpose of the law, as quoted by Adrian Sutedi. Rochmat Somoemitro stated his belief that achieving justice is the ultimate goal of the law by citing the aforementioned legal objectives. Taking tax law into account is a component of the law itself. The goal of tax law must inevitably be to apply justice in the areas of legislation, imposition, collection, and the allocation of costs that fall on the shoulders of the individual taxpayer. As a result, the fairness concept needs to be upheld consistently in both law and practice.

The topic commences by providing a precise definition of discrimination, which entails the unjust treatment of individuals due to many variables, including color, age, gender, nationality, religion, or handicap. Based on this definition, the attention turns to the concept of non-discrimination. Non-discrimination, by the principle of fairness, involves the consistent application of legal norms to identical circumstances without making distinctions based on variables such as nationality or religion. Ensuring the non-discrimination principle is upheld in tax law is essential for attaining justice-related objectives. This involves considering factors in tax disputes brought before courts and the fair distribution of the tax burden, which is determined by the taxpayers' capacity to pay.

The Investment Law combines internationally recognized national and global standards, demonstrating Indonesia's engagement in international forums. Article 3, Paragraph 1 of the Investment Law emphasizes equal treatment and non-discrimination based on the country of origin. This idea guarantees equal and fair treatment of international and local investors and investors from different foreign nations by the law. The principles of equal treatment and non-discrimination, as outlined in Article 3 Paragraph 1, serve as the foundation for tax law. This signifies the acknowledgment of these ideals in both investment and tax legislation.

The beginning part of the debate explores essential tax concepts, including definitions from professionals such as PJA Adriani and Rochmat Soemitro. Adriani defines tax as obligatory payments made to the government, which are necessary for funding public expenditures and sustaining the administrative operations of the government. Soemitro provides a nuanced perspective by defining tax as transferring money from people to the state treasury. This transfer of wealth serves to cover regular expenses and support public investments. The narrative highlights the contrasting aspects of tax collecting, which involves reducing personal income and wealth while increasing collective income. The cash generated by the community is then reinvested in the community through regular expenses and development projects, promoting the overall well-being of society.

The KUP Law, officially known as Act Number 28 of 2008, amended Act Number 6 of 1983 and established a detailed definition of taxes. According to Article 1, paragraph (1) of this legislative framework, taxes are compulsory payments imposed by law on persons or corporations without direct remuneration. These contributions aim to meet the nation's requirements, guaranteeing the highest level of prosperity for its citizens. The Income Tax Law establishes the fundamental framework for imposing income taxes. As to Article 16, paragraph (1) of Law No. 17 of 2000 on Income Tax, individuals must pay income tax on whatever income they receive or obtain within the tax year. There are three methods by which this tax is implemented: regressively, proportionally, and gradually. According to Article 2, paragraph (1) of the UUPPh, the tax subjects include individuals, companies, branches of companies, and inheritances that have yet to be divided.

Article 4 of the Income Tax Law provides a more specific definition of the scope of income tax. It refers to any extra-economic capacity obtained by taxpayers, regardless of its source (whether from Indonesia or elsewhere), that can be used to spend or increase the taxpayer's wealth. This concept emphasizes the extensive range of income that is liable to be taxed, including many types and origins.

Tax incentives, also known as tax facilities in Indonesian regulations, refer to services offered by the government in taxation. As defined by the Black Law Dictionary, tax incentives provide tax advantages to promote specific activities. The purpose of these incentives is to boost economic growth in specific areas rather than solely funding government operations. According to the United Nations Conference on Trade and Development (UNCTAD), foreign direct investment (FDI) incentives offer tangible benefits to businesses by promoting desirable actions and increasing project profitability. Governments utilize tax incentives as instruments to shape investor choices and steer economic activities. Spitz, cited by Erly Suandy, states that there are four different kinds of tax incentives: Tax exemptions (a), basic tax deductions (b), tax rate reductions (c), and tax deferrals (d).

The most popular tax incentives, such as tax holidays or tax exemptions, come in the form of exemptions from tax imposition. A reduction in the tax base is the second kind of incentive. Typically, this kind of incentive takes the shape of different expenses that are subtracted from taxable income. Generally speaking, deductible expenses might be subtracted from the appropriate amount. For instance, double deductions, investment allowances, and loss carryforwards are examples of this kind of incentive.

A decrease in tax rates constitutes the third category of incentives. This incentive takes the shape of a tax rate reduction from standard rates to government-set special rates. Income taxes are typically the source of this incentive. For instance, they are lowering the rates of withholding taxes or corporate income taxes. Tax deferral is the final inducement, according to Spitz. Typically, this kind of incentive is provided to taxpayers to allow them to postpone paying taxes until a certain date.

The Classification of Tax Incentives (classification/classification of tax incentives) was then highlighted by UNCTAD in his book Tax Incentives and Foreign Direct Investment, a Global Survey, specifically as follows: 1) Tax-free days. There are two types of tax holidays: 1) Investment allowances, which are deductions from taxable income based on a proportion of new investment (depreciation), which exempt qualified "newly established firms" from paying corporate income tax for a set period (e.g., five years). The terms "investments made directly by local investors (domestic investors), called domestic investments, foreign investors (foreign direct investments, FDI), called foreign investments, and investments made indirectly by foreign parties (foreign indirect investment, FII) are used interchangeably in a variety of economic and business law literature. Securities acquired through the Capital Market Institution are referred to as an investment in the form of a portfolio for FII (Capital Market).

As reported by An An Chandrawulan, Jurgen Basedow also voiced his opinion, saying, "National and international laws governing foreign direct investment (FDI) are very dynamic, this is influenced by the rapid development of foreign investment, the strategy of merging companies, and global mergers of multinational companies (MNCs)"There is no distinction made between international and local investors under the Investment Law. We shall thus begin by defining investment or investment, which is taken from several literary works.
An investment is defined by Bryan A. Garner as "an expenditure to acquire property or assets to produce revenue; a capital outlay." "Foreign investment involves the transfer of tangible or intangible assets from one country to another for their use in that country to generate wealth under the total or partial control of the owner of the assets," says M. Sornarajah in explaining foreign investment. (Translation: Transferring material or immaterial assets from one nation to another to utilize them there to create profit while maintaining full or limited control over the assets) is known as foreign investment. Generally speaking, investing is the action taken by individuals and organizations to raise and/or preserve the capital value of their assets, whether those assets take the form of money, expertise, non-asset moveable rights, equipment, or intellectual property.
The Indonesian government offers several facilities in the framework of implementing investments in current rules, adhering to established investment theories and principles. According to Didik J. Rachbini, "legal tools, government regulations, or other instruments; it is necessary to accommodate market demand, must provide attractive and attractive facilities, can be in the form of offering facilities and fiscal facilities; or to encourage investment or become an investment attraction."[14]

Generally speaking, there are two categories of incentives (facilities) in the investment field: non-tax incentives and tax-related incentives. Article 18 of the Investment Law includes tax facilities, while Article 21 of the Investment Law regulates non-tax investment in the form of investment company licensing and/or ease of service.

In addition to drawing in investors and performing this regulatory duty, it will be guided by decisions made by the government administration (beschikking). that the requirements set forth by the legislation must be taken into consideration by the government when making decisions, rather than just making them.
Therefore, applying the same treatment to taxpayers or instances in the field of taxation of the same kind is one of the principles that need to be upheld in the taxation legislation, as explained in the explanation of Article 31A of the Income Tax legislation. As a result, any tax relief that may be required must adhere to the aforementioned guidelines and be maintained so long as it serves the intended purpose of the mentioned facility.

According to Adam Smith, this equal treatment serves as a guideline to ensure that tax laws uphold certain senses of justice, such as equality, which states that those who are in similar circumstances or conditions should pay the same amount of tax. Non-discrimination in the tax system refers to the idea that foreign nationals and Indonesian citizens in similar circumstances should receive the same treatment and be liable to the same taxes.

Here, "equal and fair understanding" is construed proportionately based on the taxpayer's resources and advantages. The ability-to-pay method, which embodies non-discrimination, and the benefit approach are the benchmarks, as stated by Musgrave & Musgrave.

According to Rob Widdershoven, as paraphrased by Hernadi Affandi, "the principle of equality or non-discrimination requires that cases should be treated equally and that unequal cases are treated unequally." Widdershoven emphasized that the principles of equality and non-discrimination were equivalent. Only when

such disparate treatments can be objectively justified—that is when they pertain to recognized legal grounds—may they be permitted."

III. METHOD

This normative or doctrinal legal research methodology is normative juridical legal research or normative legal research which is basically an activity that will examine the internal aspects of positive law. Normative legal research focuses more on the scope of legal conceptions, legal principles and legal rules. It can be concluded based on existing doctrine, that normative legal research is a type of legal research methodology that bases its analysis on applicable laws and regulations that are relevant to the legal issues that are the focus of the research.

IV. RESULT AND DISCUSSION

The regulatory role establishes legislative regulations that provide a valid justification for exempting taxpayers from the non-discrimination principle. The tax-collecting function implements this exception, which pertains to differential treatment. In the present era, regulations are crucial in enforcing government fiscal policy in several areas, reflecting political goals to control taxation in economic, sociological, and cultural spheres. Currently, tax facilitation aims to promote international and domestic investment in particular industries or priority areas across the country.

The national legislation incorporates universally recognized ideals, representing society's values at national and global levels. The Investment Law adheres to the universally recognized concept of equal treatment, ensuring that no discrimination occurs based on national origin. Didik J. Rachbini asserts that the government and investment agencies ensure fair treatment of investors, highlighting the absence of prejudice in providing services to both international and domestic investors and foreign investors. This is consistent with the unrestricted nature of investments.

The Investment Law, based on international trade and investment principles, was implemented to address the shortcomings of prior laws. The differentiation between foreign and domestic investments has been eliminated, resolving the problem of investor bias, namely towards domestic and foreign investors. The law recognizes the need to promote investment policies to improve the competitiveness of the national economy and integrate the Indonesian economy into the global stage. Amidst a period of fierce worldwide rivalry, the act of unfairly treating investors, mainly based on their nationality, whether they are from the same country or elsewhere, is undesirable. Developed nations, acknowledging the significance of incentives for foreign direct investment, currently vie with developing countries for investment prospects.

Because of this, the Minister of Finance of the Republic of Indonesia is granted the right to govern the granting of facilities for exemption or reduction of corporate income tax in the context of investment, by the terms of Article 18 paragraph (7) of the Investment Law. Moreover, a Minister of Finance Regulation about the provision of corporate income tax exemption or reduction must be specified by Article 30 of Government Regulation Number 94 of 2010 concerning the Calculation of Taxable Income and Payment of Income Tax in the Current Year (henceforth referred to as PP Number 94 of 2010). In this instance, state administrative law's regulated tax or regulating function is carried out by the government.

By the aforementioned provisions, the Minister of Finance issued Regulation Number 130 / PMK.11 / 2011 regarding the Provision of Exemption or Reduction of Corporate Income Tax Facilities. This regulation has since been amended by Regulation Number 150 / PMK 010 / 2018 (henceforth referred to as PMK No. 150/2018). The Minister of Industry also issued Regulation of the Minister of Industry of the Republic of Indonesia Number 93 / M-IND / PER / 11/2011 concerning Guidelines and Procedures for Filing Applications for Exemption or Reduction of Corporate Income Tax Facilities in the Industrial Sector (hereinafter referred to as Permerind No. 93/2011) to speed up the process of granting such facilities. The Head of BKPM issued a Regulation of the Head of the Investment Coordinating Board Number 12 of 2011 concerning Guidelines and Procedures for Filing Applications for Exemption or Reduction of Corporate Income Tax Facilities, which has been amended by the Head of the Investment Coordinating Board Number 6 of 2018 (formerly known as Perka BKPM No. 6/2018).

Facilities for exemption or reduction of Corporate Income Tax provided based on Article 2 paragraphs (2), (3), and (4) PMK-150 / PMK.010 / 2019 concerning the Provision of Exemption or Reduction of Corporate Income Tax Facilities are as follows: a) exemption Corporate income tax may be granted for a maximum period of 10 (ten) tax years and a minimum of 5 (five) tax years, calculated from the commencement of the commercial production tax year, b) after the end of the above granting of the corporate income tax exemption facility, the taxpayer is given reduction of Corporate Income Tax by 50% (fifty percent) of the Income Tax due for 2 (two) Tax Years, and c) taking into account the interests of maintaining the competitiveness of national industries and the strategic value of certain business activities, the Minister of Finance may provide an exemption facility or reduction of Corporate Income Tax with a period exceeding the stated period

V. CONCLUSION

One of the factors influencing the growth and interest of foreign investors in investing in Indonesia is the legal framework that offers tax incentives in the form of income tax on the development of foreign investment in Indonesia. This is demonstrated by the increasing realization of investment in Indonesia. Indonesia is a desirable investment destination or target due to the synchronization of regulations issued by the government, especially the Ministry of Finance, which is in charge of the Directorate General of Taxation, the Ministry of Industry, and the Investment Coordinating Board. This is bolstered by an increasingly open service system. When it comes to enhancing the services provided to investors in Indonesia, the government, acting through the Investment Coordinating Board (BKPM), needs to be more transparent and consistent. Additionally, enhance cooperation with the Ministry of Industry and the Ministry of Finance, which oversee the Directorate General of Taxes, to assess investment prospects and obstacles associated with other more alluring incentive programs.

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