

Peluang dan Tantangan Kebijakan Pajak Karbon dengan Skema Cap and Tax di Indonesia = Opportunities and Challenges of Carbon Tax Policy with Cap and Tax Scheme in Indonesia

Qurrotul'aini Zahrotullail, author

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Abstrak

Melalui Undang-Undang Nomor 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan, Indonesia berencana menerapkan pajak karbon dengan skema pembatasan dan pajak (cap and tax). Skema ini dikatakan unik karena berbeda dari negara lain, yang mana implementasinya akan diselaraskan dengan mekanisme perdagangan karbon. Sementara, Indonesia sendiri perdagangan karbonnya masih dalam tahap perencanaan. Hal ini menimbulkan kekhawatiran karena dianggap tidak cukup efektif untuk mendorong perilaku mengurangi emisi gas rumah kaca. Penelitian ini dilakukan untuk menganalisis peluang dan tantangan dari kebijakan pajak karbon dengan skema cap and tax di Indonesia. Pendekatan penelitian yang digunakan adalah metode kualitatif dengan teknik pengumpulan data melalui studi lapangan (wawancara mendalam) dan studi kepustakaan. Analisis dilakukan dengan menggunakan Matriks Analisis Strength, Weakness, Opportunities, Threat (SWOT) yang ditinjau dengan asas perpajakan kemudahan administrasi (certainty, efficiency, convenience of payment, dan simplicity) serta beberapa variabel pengimplementasian carbon pricing yang dikemukakan oleh Wood (2018), yaitu salience, revenue, serta impacts on competitiveness and emissions leakage. Hasil dari penelitian ini menunjukkan bahwa terdapat beberapa peluang dari skema cap and tax, antara lain peluang penerimaan, kepastian hukum, regulasinya yang sangat dinanti oleh kelompok kepentingan, dan peluang wajib pajak dalam memperoleh pengurangan pajak. Kemudian, terdapat pula beberapa tantangan yang harus dihadapi, yaitu terkait kesederhanaan, bagaimana membangun ruang publik, penetapan tarif yang terlalu rendah, serta bagaimana menghindari potensi dispute akibat lemahnya sistem measurement, reporting, and verification (MRV). Dengan demikian, disarankan agar Pemerintah segera memberikan kepastian dengan menerbitkan aturan pelaksana pajak karbon, menetapkan tarif yang sesuai dan memperluas cakupan emisi, melibatkan pelaku usaha dalam proses kebijakan, serta memperkuat sistem MRV.

.....Through Law Number 7 of 2021 on Harmonization of Tax Regulations, Indonesia plans to implement a carbon tax with a cap and tax scheme. This scheme is unique because it differs from other countries, where the implementation will be harmonized with the carbon trading mechanism. Meanwhile, Indonesia itself is still in the planning stage of carbon trading. This raises concerns because it is considered ineffective to encourage behavior to reduce greenhouse gas emissions. This study analyzed the opportunities and challenges of carbon tax policy with cap and tax schemes in Indonesia. The research approach used is qualitative, with data collection techniques through field studies (in-depth interviews) and literature studies. The analysis was conducted using the Strength, Weakness, Opportunities, Threat (SWOT) Matrix Analysis which was reviewed with the taxation principles of administrative convenience (certainty, efficiency, convenience of payment, and simplicity) and carbon pricing implementation variables proposed by Wood (2018), namely salience, revenue, impacts on competitiveness and emissions leakage. This study's results indicate several opportunities from the cap and tax scheme, including revenue opportunities, legal certainty, regulations that interest groups highly anticipate, and opportunities for taxpayers to obtain tax reductions.

Then, several challenges must be faced, namely, simplicity, building public space, setting tariffs that are too low, and avoiding potential disputes due to weak measurement, reporting, and verification (MRV) systems. Thus, it is recommended that the Government immediately provide certainty by issuing carbon tax implementing regulations, setting appropriate rates and expanding the scope of emissions, involving businesses in the policy process, and strengthening the MRV system.