

Analisis Kebijakan Unilateral dalam Pemajakan Ekonomi Digital Sebagai Alternatif Pengganti Pilar 1 OECD dan Peluang Implementasinya di Indonesia = An Analysis of Unilateral Taxation Policies in the Digital Economy as an Alternative to OECD Pillar 1 and Its Implementation Prospects in Indonesia

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Abstrak

Perkembangan teknologi informasi telah mendorong pesatnya pertumbuhan ekonomi digital yang menghadirkan tantangan baru dalam bidang perpajakan. Sebagai respons, Indonesia menyetujui komitmen Solusi Dua Pilar OECD. Namun, pelaksanaan Pilar 1 masih menghadapi ketidakpastian dan terus ditunda, sehingga Indonesia belum dapat melakukan pemajakan ekonomi digital di luar ranah PPN. Penelitian ini bertujuan untuk menganalisis bentuk kebijakan unilateral dalam pemajakan ekonomi digital yang dapat dijadikan alternatif pengganti Pilar 1 OECD dan peluang serta tantangan implementasinya di Indonesia. Penelitian ini menggunakan pendekatan kualitatif serta menggunakan studi literatur dan wawancara mendalam untuk pengumpulan data. Hasil penelitian menunjukkan bahwa terdapat beberapa model kebijakan unilateral pemajakan ekonomi digital, antara lain Digital Services Tax (DST), Equalization Levy, pemajakan berbasis Significant Economic Presence (SEP), dan jenis lainnya. Masing-masing model memiliki karakteristik, kelebihan, dan kelemahan tersendiri. Hasil analisis menunjukkan bahwa dari berbagai bentuk kebijakan unilateral dalam pemajakan ekonomi digital yang dapat dijadikan alternatif pengganti Pilar 1 OECD di Indonesia, DST ialah yang paling ideal karena secara administratif lebih sederhana, fleksibel, memiliki potensi penerimaan yang signifikan, dan berupa jenis pajak baru sehingga tidak terhalang P3B maupun berbenturan dengan ketentuan pajak domestik. Peluang implementasi DST didukung oleh besarnya ekonomi digital Indonesia yang terus berkembang pesat, serta banyaknya negara yang telah mengadopsi kebijakan serupa sehingga memungkinkan pembelajaran dan adaptasi kebijakan. Selain itu, kemampuan otoritas pajak bekerja sama dengan Kementerian Komunikasi dan Digital dalam pelacakan pengguna memberi potensi penguatan sistem administrasi perpajakan nasional. Namun, tantangan seperti potensi konflik internasional, risiko retaliasi dagang, dan isu administrasi perpajakan masih menjadi hambatan yang perlu diantisipasi. Indonesia tengah menghadapi dilema karena menunda tindakan berisiko kehilangan pendapatan pajak dan tertinggal dari negara lain, sementara mengambil tindakan di tengah ketegangan politik dan perdagangan global saat ini dapat memicu konflik atau merusak iklim investasi.

.....The rapid development of information technology has driven the growth of the digital economy, bringing new challenges for taxation systems. In response, Indonesia has committed to adopting the OECD's Two-Pillar Solution. However, the implementation of Pillar One remains uncertain and has been repeatedly delayed, which means Indonesia has not yet been able to tax digital economy income beyond VAT. This study aims to analyse unilateral tax policy options as potential alternatives to Pillar One and examines its implementation opportunities and challenges in Indonesia. The research uses a qualitative method, through literature review and in-depth interviews for its data collection. The analysis reveals several unilateral approaches have been used globally, including the Digital Services Tax (DST), Equalization Levy, and taxation based on Significant Economic Presence (SEP). Each has its own characteristics, strengths, also

its limitations, and among them DST is the most suitable for Indonesia due to its administrative simplicity, flexibility, significant revenue potential, and as it is a new type of tax, so it does not conflict with existing tax treaties or Indonesian domestic tax rules. Opportunities and potential to implement the policies is supported by the large digital economy in Indonesia which continues to grow rapidly, as well as the many countries that have adopted similar policies, allowing for learning and policy adaptation. In addition, the ability of tax authorities to work together with the Ministry of Information and Digital in monitoring users provides the potential to strengthen the tax administration system. However, challenges such as the potential for international conflict, the risk of trade retaliation, and tax administration issues are still obstacles that need to be anticipated. The country faces a difficult policy dilemma as delaying action means losing out on substantial tax revenue and falling behind peers, while moving too quickly amid current global political and trade tensions may trigger retaliation or harm investment climate.