

# Analisis Aspek Pajak Penghasilan dalam Perdagangan Karbon Melalui Bursa Karbon dan Perdagangan Langsung di Indonesia = Analysis of Income Tax Aspects of Carbon Trading through Carbon Exchanges and Direct Trading in Indonesia

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## Abstrak

Dengan meningkatnya kesadaran global terhadap perubahan iklim dan pengurangan emisi karbon, perdagangan karbon menjadi instrumen penting untuk mencapai target emisi. Implementasi perdagangan karbon di Indonesia masih awal dan memerlukan regulasi lebih lanjut, terutama terkait sistem perpajakan. Beberapa negara telah mengimplementasikan perpajakan seperti pajak penghasilan, namun di Indonesia hal ini belum ditelaah lebih lanjut. Penelitian ini bertujuan untuk menganalisis apakah penghasilan dari perdagangan karbon melalui bursa karbon dan perdagangan langsung merupakan objek Pajak Penghasilan (PPH), serta membandingkan ketentuan PPh atas penghasilan perdagangan karbon di Australia dan Brazil yang bisa diadopsi oleh Indonesia. Penelitian menggunakan pendekatan deskriptif kualitatif dengan mengkaji regulasi, literatur, data sekunder, serta benchmarking. Hasil penelitian menunjukkan perbedaan perlakuan pajak antara transaksi bursa karbon dan perdagangan langsung, yang memengaruhi efektivitas perdagangan karbon di Indonesia serta terdapat objek PPh atas penghasilan perdagangan karbon. Penghasilan dari bursa karbon dapat dikenakan PPh final Pasal 4 ayat (2) yang juga sesuai dengan pengenaan pajak pada saham karena didefinisikan sebagai efek, sedangkan perdagangan langsung masih menjadi perdebatan terdapat potensi besar juga atas penerimaan keuntungan dari penjualan aset tersebut atau keuntungan yang dapat dikenakan PPh badan secara umum dengan tarif 22%. Benchmarking dengan Australia dan Brazil memberikan gambaran ketentuan PPh yang dapat diterapkan di Indonesia.

.....With the increasing global awareness of climate change and carbon emission reduction, carbon trading has become an important instrument to achieve emission targets. The implementation of carbon trading in Indonesia is still early and requires further regulation, especially regarding the taxation system. Some countries have implemented taxation such as income tax, but in Indonesia this has not been explored further. This study aims to analyze whether income from carbon trading through carbon exchanges and direct trading is an object of Income Tax (PPH), as well as compare the provisions of Income Tax on carbon trading income in Australia and Brazil that can be adopted by Indonesia. The research uses a qualitative descriptive approach by reviewing regulations, literature, secondary data, and benchmarking. The results show differences in tax treatment between carbon exchange transactions and direct trading, which affect the effectiveness of carbon trading in Indonesia and the object of income tax on carbon trading income. Income from carbon exchange can be subject to final income tax Article 4 paragraph (2) which also corresponds to the tax imposition on shares because it is defined as securities, while direct trading is still debatable, there is also a large potential for receiving profits from the sale of these assets or profits that can be subject to general corporate income tax at a rate of 22%. Benchmarking with Australia and Brazil provides an overview of income tax provisions that can be applied in Indonesia.