

INTISARI

Base erosion and profit shifting (BEPS) merupakan metode penghindaran pajak yang merugikan banyak negara termasuk Indonesia. OECD sebagai pelaksanaan amanat dari G20 menyusun rekomendasi salah satunya rencana aksi 2 untuk mengatasi BEPS dengan *hybrid mismatch arrangement*. Indonesia menyatakan dukungan terhadap upaya OECD mengatasi BEPS dengan mengimplementasikan rencana aksi yang direkomendasikan. Implementasikan rencana aksi 2 akan memberi dasar bahwa *hybrid mismatch arrangement* menjadi bentuk penghindaran pajak yang dilarang di Indonesia.

Penelitian kualitatif ini bertujuan mengidentifikasi manfaat implementasi rencana aksi 2 terhadap upaya peningkatan efektivitas administrasi perpajakan dalam rangka mengatasi BEPS serta untuk mengidentifikasi faktor-faktor pendukung dan penghalang implementasi sehingga dapat disusun kebijakan yang terbaik. Data primer berasal dari wawancara dengan pegawai di DJP dan akademisi dengan kriteria memiliki kewenangan dalam penyusunan peraturan perpajakan dan kebijakan perpajakan, memiliki pengetahuan terkait, atau pihak yang akan terdampak implementasi rencana aksi 2. Data sekunder berupa publikasi dari DJP atau Kementerian Keuangan di antaranya berupa dokumen kasus pajak, siaran pers, atau pernyataan pimpinan DJP atau Kementerian Keuangan di media.

Berdasarkan analisis peneliti menunjukkan bahwa implementasi rencana aksi 2 akan memberikan dasar hukum sehingga terdapat kepastian hukum bagi pegawai DJP ataupun wajib pajak dan akan memicu pegawai mendalami transaksi sehingga dapat mengatasi kasus yang ada. Faktor-faktor pendukung implementasi rencana aksi 2 hasil penelitian adalah (1) posisi Indonesia sebagai anggota G20; (2) dukungan pimpinan DJP dan Kementerian Keuangan berupa tenaga ahli, anggaran, dan pembentukan tim; (3) momentum penyusunan rancangan undang-undang pajak penghasilan yang sedang berlangsung dapat dimanfaatkan untuk memperbaiki peraturan; (4) struktur organisasi DJP sudah memadai. Faktor-faktor penghalang implementasi rencana aksi 2 hasil penelitian adalah (1) rencana aksi 2 bukan termasuk kelompok mandatori; (2) perhatian, pemahaman, dukungan wajib pajak kurang; (3) rujukan kurang karena masih sedikit negara yang mengimplementasikan; (4) belum ada amanat penyusunan peraturan di undang-undang serta kewenangan penyusunan peraturan bukan di DJP; (5) pembagian jenis KPP dipergunakan wajib pajak menghindari pengawasan sementara waktu; (6) pemahaman pegawai terhadap rencana aksi 2 kurang karena kurang sosialisasi.

Kata kunci: implementasi, rencana aksi 2, *hybrid mismatch arrangement*, BEPS, penghindaran pajak

ABSTRACT

Base erosion and profit shifting (BEPS) is a method of tax avoidance detrimental to many countries, including Indonesia. Implementing the mandate of the G20, the OECD has made recommendations, one of which is the action plan 2 to overcome BEPS using hybrid mismatch arrangements. Indonesia supports the OECD efforts to overcome BEPS by implementing the recommended action plan. The implementation of the action plan 2 will serve as a basis for prohibiting hybrid mismatch arrangements as a form of tax avoidance in Indonesia.

This qualitative research aims to identify the benefits of implementing the action plan 2 on efforts to increase the effectiveness of tax administration in order to overcome BEPS and to identify supporting and inhibiting factors for the implementation in order to make the best policy. Primary data were collected from interviews with employees at the Directorate General of Taxes and academics who met criteria for having authority in the making of tax regulations and taxation policies, having relevant knowledge, or parties who would be affected by the implementation of the action plan 2. Secondary data were collected from publications of the Directorate General of Taxes or the Ministry of Finance, including tax case documents, press release, or official statements from the Directorate General of Taxes or the Ministry of Finance in mass media.

The results of the analysis indicated that the implementation of action plan 2 will provide a legal basis so that there is legal certainty for the Directorate General of Taxes employees and taxpayers and will trigger employees to explore transactions in order overcome the existing cases. The supporting factors for the implementation of the action plan 2 are (1) the position of Indonesia as a member of the G20; (2) official support from the Directorate General of Taxes and Ministry of Finance in the form of experts, budgets, and team formation; (3) the ongoing momentum of drafting an income tax bill to improve regulations; (4) adequate organizational structure the Directorate General of Taxes. The inhibiting factors for the implementation of the action plan 2 are that (1) action plan 2 does not belong to mandatory group; (2) taxpayers lack attention, understanding and support; (3) there are inadequate references because only few countries have implemented it; (4) there is no mandate to formulate regulations in the law and the Directorate General of Taxes does not have the authority to make regulations; (5) the categorization of Tax Service Office is used by taxpayers to avoid temporary monitoring; (6) employees have poor understanding of action plan 2 due to lack of socialization.

Keywords: implementation, action plan 2, hybrid mismatch arrangements, BEPS, tax avoidance