

Intisari

Penelitian ini bertujuan untuk mengidentifikasi tantangan yang dihadapi oleh otoritas perpajakan Indonesia dalam mengadopsi BEPS *Action 1*. Penelitian ini juga menginvestigasi perkembangan konsensus global sebagai solusi perpajakan internasional dalam menghadapi ekonomi digital. Penelitian ini menggunakan metode kualitatif. Pengumpulan data dilakukan melalui wawancara semi-terstruktur dan data pendukung dikumpulkan melalui telaah literatur. Ekonomi digital memberikan tantangan kepada otoritas pajak Indonesia untuk memajaki perusahaan multinasional yang secara nyata mendapatkan penghasilan di Indonesia. Namun, otoritas pajak Indonesia tidak dapat memajaki perusahaan multinasional berbasis digital sebab *nexus* pemajakan dalam konsep BUT saat ini tidak dapat menentukan subjek pajak yang beroperasi tanpa kehadiran fisik di Indonesia sebagai Wajib Pajak yang dapat dikenai pajak penghasilan. Peningkatan fleksibilitas bisnis yang ditimbulkan ekonomi digital telah menciptakan tantangan ketersediaan data yang komprehensif bagi otoritas pajak Indonesia agar dapat mengenakan pajak kepada perusahaan multinasional dalam jumlah yang wajar. Ketentuan pengenaan pajak penghasilan kepada subjek pajak luar negeri melalui konsep kehadiran ekonomi signifikan belum efektif karena belum ada peraturan pelaksanaannya. Pilar satu menjawab tantangan penentuan subjek pajak sekaligus memperluas basis perpajakan sebab perusahaan multinasional yang menjadikan Indonesia sebagai negara pasar dan memenuhi *threshold* tertentu harus mengalokasikan sebagian labanya kepada Indonesia. Rerangka aturan *tax certainty* diharapkan dapat menekan biaya kepatuhan bagi otoritas pajak dan wajib pajak sekaligus mencegah terjadinya pajak berganda serta membantu dalam melakukan pengawasan kepatuhan dan pengamanan penerimaan negara. Implementasi BEPS *Action 1* dalam ketentuan domestik dapat membantu dalam pengumpulan basis data wajib pajak serta mengidentifikasi penghasilan yang seharusnya dipajaki di Indonesia. Pilar dua dapat menjadi solusi atas tantangan penentuan subjek pajak, ketersediaan data, dan kebutuhan ketentuan perpajakan melalui skema tarif pajak minimum global yang dapat menciptakan kesetaraan perlakuan bagi pelaku bisnis dan persaingan pajak yang sehat antar-otoritas pajak. Kedua skema tersebut juga dapat menangani permasalahan penghindaran pajak yang belum dapat ditangani oleh aturan BEPS yang ada.

Kata kunci: Ekonomi digital, konsensus global, otoritas pajak Indonesia, *nexus*, kehadiran fisik, Pilar Satu, Pilar Dua, *tax certainty*, pajak minimum global

Abstract

This study aims to identify the challenges faced by the Indonesian tax authorities in adopting BEPS Action 1. This study also investigates the development of a global consensus as an international tax solution in dealing with the digital economy. This study uses a qualitative method. Data collection was carried out through semi-structured interviews and supporting data was collected through literature review. The digital economy presents a challenge to the Indonesian tax authorities when they want to tax multinational companies that actually earn income in Indonesia, namely they cannot tax digital-based multinational companies because the taxation nexus in the current BUT concept cannot determine a tax subject who operates without a physical presence in Indonesia as a Mandatory Person. Taxes subject to Income Tax. The increased business flexibility brought about by the digital economy has created challenges for the availability of comprehensive data for the Indonesian tax authorities to be able to tax multinational corporations at a reasonable rate. Provisions for the imposition of income tax on foreign tax subjects through the concept of significant economic presence are not yet effective because there are no implementing regulations. Pillar One addresses the challenge of determining a tax subject as well as expanding the tax base because multinational companies that make Indonesia a market country and meet a certain threshold must allocate a portion of their profits to Indonesia. The tax certainty regulatory framework is expected to reduce compliance costs for tax authorities and taxpayers while at the same time preventing double taxation and assisting in monitoring compliance and securing state revenues. Implementation of BEPS Action 1 in domestic regulations can assist in compiling a database of taxpayers and identifying income that should be taxed in Indonesia. Pillar Two can be a solution to the challenges of determining tax subjects, data availability, and the need for tax provisions through a global minimum tax rate scheme that can create equal treatment for business people and healthy tax competition between tax authorities. The two schemes can also deal with tax avoidance problems that cannot be handled by the existing BEPS rules. and the need for tax provisions through a global minimum tax rate scheme that can create equal treatment for business people and healthy tax competition between tax authorities. The two schemes can also deal with tax avoidance problems that cannot be handled by the existing BEPS rules. and the need for tax provisions through a global minimum tax rate scheme that can create equal treatment for business people and healthy tax competition between tax authorities. The two schemes can also deal with tax avoidance problems that cannot be handled by the existing BEPS rules.

Keywords: Digital economy, global consensus, Indonesian tax authority, nexus, physical presence, tax certainty, global minimum tax