

## INTISARI

### **Implikasi *Global Minimum Corporate Tax* terhadap Pengaturan *Super Tax Deduction* pada Kegiatan Penelitian dan Pengembangan di Indonesia**

Oleh:

Michelle Angela Santosa<sup>1</sup>

Penelitian hukum ini bertujuan untuk mengetahui implikasi *global minimum corporate tax* terhadap pengaturan kebijakan insentif pajak *Super Tax Deduction* pada kegiatan penelitian dan pengembangan di Indonesia dan menemukan alternatif kebijakan insentif *Super Tax Deduction* pada kegiatan penelitian dan pengembangan sebagai solusi pasca penerapan *global minimum corporate tax* yang akan diimplementasikan di Indonesia.

Penelitian hukum ini merupakan penelitian normatif yang bersifat eksplanatoris. Pengumpulan data dilakukan dengan studi pustaka dan wawancara. Penulis membaca literatur mengenai *global minimum corporate tax* dan insentif pajak *super tax deduction* pada kegiatan penelitian dan pengembangan, kemudian dibahas dalam wawancara dengan analis Badan Kebijakan Fiskal. Keseluruhan data dianalisis secara kualitatif dalam penulisan hukum ini.

Berdasarkan pada hasil pembahasan diperoleh kesimpulan berikut. Pertama, *global minimum corporate tax* berimplikasi membuat nilai insentif pajak *Super Tax Deduction* pada kegiatan penelitian dan pengembangan menjadi tidak efektif untuk diberikan kepada *multinational enterprises* yang tercakup *Pillar Two* tentang GloBE. Kedua, Badan Kebijakan Fiskal akan melakukan perubahan terhadap Peraturan Menteri Keuangan tentang *Super Tax Deduction* pada kegiatan penelitian dan pengembangan khusus bagi MNEs yang tercakup *Pillar Two* tentang GloBE

**Kata kunci:** *global minimum corporate tax, super tax deduction pada kegiatan penelitian dan pengembangan, qualified domestic top-up tax, qualified refundable tax credit.*

---

<sup>1</sup> Mahasiswa Departemen Hukum Pajak Program Studi S1 Fakultas Hukum Universitas Gadjah Mada, Yogyakarta.

## ABSTRACT

### The Implications of Global Minimum Corporate Tax to Super Tax Deduction Regulations in Research and Development in Indonesia

By:

Michelle Angela Santosa<sup>2</sup>

This legal research aims to find out the implications of global minimum corporate tax to the incentive policies of *Super Tax Deduction* in research and development in Indonesia and to find out the alternative policies of *Super Tax Deduction* in research and development as a post-implementation solution when global minimum corporate tax will be implemented in Indonesia.

This legal research is a normative research that is explanatory in nature. Data collection was carried out through literature study and interview. The author reads literature about global minimum corporate tax and tax incentive Super Tax Deduction in Research and Development, then discussed in interview with analysts from Badan Kebijakan Fiskal Republik Indonesia. All data were analyzed qualitatively in this legal research.

Based on the results of the discussion, conclusions are obtained. First, global minimum corporate tax has implications to the tax incentive values of Super Tax Deduction in research and development becomes ineffective to be given to the multinational enterprises which covered by the Pillar Two about GloBE. Second, Badan Kebijakan Fiskal Republik Indonesia will change the Minister of Finance Regulation concerning Super Tax Deduction in Research and Development for the multinational enterprises which covered by the Pillar Two about GloBE.

**Keywords: global minimum corporate tax, super tax deduction in research and development, qualified domestic minimum top-up tax, qualified refundable tax credit.**

---

<sup>2</sup> Student of Tax Law Department, Faculty of Law, Universitas Gadjah Mada, Yogyakarta.