

Analisis Urgensi, Tantangan, dan Keberlanjutan Insentif Pajak di Ibu Kota Nusantara Dalam Perspektif Global Minimum Tax = Analysis of the Urgency, Challenges, and Sustainability of Tax Incentives in the Nusantara Capital City from the Perspective of Global Minimum Tax

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Abstrak

Pemerintah Indonesia telah memperkenalkan insentif pajak di Ibu Kota Nusantara melalui Peraturan Pemerintah No. 12 tahun 2023 yang bertujuan untuk menarik investasi. Namun, komitmen Indonesia terhadap pilar dua OECD Global Minimum Tax (GMT) menimbulkan tantangan terhadap efektivitas insentif ini, terutama insentif pajak penghasilan, di bawah skema tarif pajak minimum global 15%. Penelitian ini bertujuan untuk menganalisis urgensi, tantangan, dan keberlanjutan kebijakan insentif pajak penghasilan di Ibu Kota Nusantara dalam perspektif pilar dua OECD. Penelitian ini menggunakan metode kualitatif deskriptif dengan teknik pengumpulan data dari studi kepustakaan dan studi lapangan melalui wawancara mendalam dengan pihak-pihak terkait. Hasil penelitian menunjukkan bahwa insentif pajak di Ibu Kota Nusantara penting diterapkan untuk memberikan kepastian hukum kepada calon investor di tengah isu politik Indonesia 2024. Selain itu, terdapat tantangan dalam penerapan insentif pajak ini, terutama terkait kompleksitas kebijakan dan keterlibatan para pemangku kepentingan. Kebijakan insentif pajak juga tetap akan diterapkan sambil menunggu perkembangan dan peraturan resmi terkait GMT di Indonesia. Pemerintah juga mempertimbangkan untuk mendesain ulang insentif pajak setelah penerapan resmi GMT dengan bentuk seperti Qualified Refundable Tax Credit (QRTC) dan Marketable Transferable Tax Credit (MTTC).

.....The Indonesian government has introduced tax incentives in the Capital City of Nusantara through Government Regulation No. 12 of 2023 aimed at attracting investment. However, Indonesia's commitment to OECD Pillar Two Global Minimum Tax (GMT) poses challenges to the effectiveness of these incentives, especially income tax incentives, under the global minimum tax rate scheme of 15%. This study aims to analyze the urgency, challenges, and 2 sustainability of income tax incentive policies in the Capital City of Nusantara following Indonesia's commitment to OECD Pillar Two. This research employs a qualitative descriptive method with data collection techniques from literature studies and field research through in depth interviews with relevant parties. The results of the study indicate that tax incentives in the Capital City of Nusantara are crucially applied to provide legal certainty to potential investors amidst the political issues in Indonesia in 2024. Additionally, there are challenges in implementing these tax incentives, particularly concerning policy complexity and stakeholder involvement. Tax incentive policies will continue to be implemented while awaiting developments and official regulations related to GMT in Indonesia. The government also considers redesigning tax incentives after the official implementation of GMT, with the possibility of introducing forms such as Qualified Refundable Tax Credit (QRTC) and Marketable Transferable Tax Credit (MTTC).