

Analisis Peluang dan Tantangan Penerapan Kebijakan Windfall Profit Tax Atas Industri Batu Bara di Indonesia = Analysis of Opportunities and Challenges in Implementing the Windfall Profit Tax Policy for the Coal Industry in Indonesia

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Abstrak

Konflik di Eropa Timur pada 2022 menyebabkan harga komoditas energi melambung tinggi karena kebijakan embargo dan larangan ekspor. Lonjakan harga komoditas energi tersebut dimanfaatkan oleh berbagai negara untuk menambah penerimaan negara serta redistribusi pendapatan melalui *windfall profit tax*. Industri batu bara sebagai industri pertambangan utama di Indonesia juga menikmati *windfall profit* dari melonjaknya harga batu bara sehingga pemerintah seharusnya dapat memanfaatkan momentum tersebut untuk menerapkan kebijakan *windfall profit tax*. Penelitian ini bertujuan untuk mengetahui alternatif kebijakan *windfall profit tax* berdasarkan analisis komparasi dengan negara Inggris, India, Uganda, dan Uni Eropa serta mengetahui peluang dan tantangan penerapan kebijakan *windfall profit tax* berdasarkan konsep *equity*, *revenue productivity*, dan *neutrality – equality*. Penelitian ini menggunakan pendekatan *post-positivist* dengan teknik pengumpulan data berupa studi lapangan melalui wawancara mendalam dan studi kepustakaan. Hasil penelitian menunjukkan bahwa terdapat dua alternatif penerapan *windfall profit tax* di Indonesia di mana kedua alternatif tersebut menggunakan metode *income-based* dengan perbedaan pada objek, tarif, durasi penerapan, serta *earmarked revenue*. Kemudian, penelitian ini juga menunjukkan dalam metode *income-based*, terdapat tiga peluang yang terdiri dari adanya potensi penerimaan negara, skema *income-based* yang mirip dengan skema PPh Badan, serta penerimaan PNBP yang masih terbilang kecil dan perbedaan konsep antara pajak dengan PNBP, serta delapan tantangan berupa metode *income-based* terdiri dari penentuan kriteria dan ambang batas *windfall profit*, penentuan durasi penerapan dan evaluasi berkala, *administrative cost* dan *enforcement costs*, dan adanya PNBP Minerba dan potensi mengganggu investasi dan keputusan bisnis. Sementara itu, peluang dan tantangan dari metode *excise* yang ditunjukkan dalam penelitian ini adalah adanya potensi penerimaan negara yang dapat menjadi alternatif *cost recovery*, skema *excise* yang mirip dengan skema PNBP, serta penerimaan PNBP yang masih terbilang kecil dan perbedaan konsep antara pajak dengan PNBP. Kemudian, enam tantangan tersebut terdiri dari penentuan durasi penerapan dan evaluasi berkala, *administrative cost* dan *enforcement costs* yang meningkat, dan adanya PNBP Minerba serta potensi mengganggu investasi dan keputusan bisnis. Penelitian ini memberikan rekomendasi kepada pemerintah agar lebih tanggap dalam menangkap momentum, melibatkan sektor industri dalam membuat kebijakan, mengoptimalkan potensi *earmarked revenue*, serta menggunakan metode *income-based* jika menerapkan *windfall profit tax*.

.....The conflict in Eastern Europe during 2022 is anticipated to result in a surge in energy commodity prices due to embargo policies and export restrictions. Various nations have capitalized on this price escalation to bolster state revenues and redistribute income through windfall profit taxes. Indonesia's coal industry, as a

pivotal mining sector, has also reaped windfall profits from the steep rise in coal prices. Consequently, the Indonesian government should leverage this momentum to enact a windfall profit tax policy. This research aims to explore alternative windfall profit tax policies by conducting a comparative analysis with the United Kingdom, India, Uganda, and the European Union and to identify the opportunities and challenges associated with implementing windfall profit tax policies, drawing upon the concepts of equity, revenue productivity, and neutrality-equality. Employing a post-positivist approach, the study collects data through field studies involving in-depth interviews and literature reviews. The research findings reveal two distinct approaches for implementing windfall profit tax in Indonesia. Both alternatives employ an income-based method, differing in terms of the taxable object, tax rates, implementation duration, and earmarked revenue. Furthermore, within the income-based method, three opportunities emerge: the potential for state revenue, a scheme akin to Corporate Income Tax, and relatively modest non-tax state revenue (PNBP) compared to the conceptual differences between tax and non-tax revenue and relatively small PNBP receipts. However, eight challenges accompany the income-based method, including defining criteria and thresholds for windfall profit, determining implementation duration and periodic evaluation, administrative costs, enforcement costs, and the presence of PNBP Minerba, which could impact investment and business decisions. Meanwhile, the opportunities and challenges associated with the excise method, as indicated in this research, include the potential for state revenue as an alternative cost recovery, a scheme resembling PNBP, and relatively modest PNBP compared to the conceptual differences between tax and non-tax revenue and relatively small PNBP receipts. Six challenges arise from the excise method, including determining implementation duration and periodic evaluation, increasing administrative and enforcement costs, and addressing the impact on investment decisions due to PNBP Minerba. In conclusion, this research recommends that the government be more responsive in seizing momentum, involve industrial sectors in policy-making, optimize earmarked revenue potential, and consider using the income-based method when implementing windfall profit tax policies.