

Abstrak

Pillar 1 OECD (Unified Approach) bertujuan mengalokasikan kembali hak pemajakan bagi negara yurisdiksi pasar yang tergerus antara USD100-240 miliar per tahun (4-10% PDB Global) akibat kendala pemajakan ekonomi digital bagi perusahaan multinasional (PMN). Di satu sisi, adopsi *Pillar 1* akan meningkatkan potensi penerimaan pajak PPh Badan dari PMN. Negara-negara juga mendapat tantangan berupa kesiapan otoritas pajak terkait sumber daya manusia dan sistem yang memfasilitasi, serta kesiapan hukum domestik untuk implementasi *Pillar 1* OECD. Indonesia pun berperan penting sebagai presidensi G20 2022 untuk menyukseskan kesepakatan *Pillar 1* OECD. Penelitian dilakukan dengan menggunakan metode studi kepustakaan dan wawancara. Terdapat 110 MNE yang tercakup *Pillar 1* dapat meningkatkan potensi penerimaan pajak sehingga tercipta keadilan dalam sistem perpajakan internasional. Untuk itu, otoritas pajak perlu menyiapkan sumber daya manusia mumpuni dan teknologi informasi yang terotomatisasi untuk menghemat biaya serta memaksimalkan pengumpulan dan analisis data. Dari segi hukum domestik, Pasal 32A Undang-Undang Harmonisasi Peraturan Perpajakan telah memfasilitasi penerapan *Pillar 1* OECD. Peraturan pelaksanaan tengah dipersiapkan dalam bentuk Peraturan Pemerintah atau Peraturan Menteri Keuangan yang masih menunggu adanya *model rules*, *communtary*, dan *annex* dari *Pillar 1* OECD.

Kata kunci: *Pillar 1* OECD, Pajak Digital, Hukum Domestik, Otoritas Pajak, Perusahaan Multinasional

Abstract

Pillar 1 OECD (Unified Approach) aims to reallocate taxation rights for market jurisdiction that are being eroded between USD100-240 billion per year (4-10% of Global GDP) due to the constraints of digital economy taxation for multinational enterprise (MNE). On the other side, the adoption of Pillar 1 will increase the potential for corporate income tax revenue from MNE. Jurisdictions also get challenges in the readiness of tax authorities regarding human resources and facilitating systems, as well as the readiness of domestic laws for the implementation of Pillar 1 OECD. Indonesia also plays an important role as the G20 2022 presidency to succeed the Pillar 1 OECD agreement. The research was conducted using literature study and interview methods. There are 110 MNEs covered by Pillar 1 that can increase the potential for tax revenues so as to create justice in the international tax system. For this reason, tax authorities need to prepare qualified human resources and automated information technology to save costs and maximize data collection and analysis. Domestically legal, Article 32A of the Law on the Harmonization of Tax Regulations has facilitated the implementation of Pillar 1 OECD. Implementing regulations are being prepared in the form of Government Regulations or Regulations of the Minister of Finance which are still waiting for the model rules, commentary, and annex from Pillar 1 of the OECD.

Keywords: Pillar 1 OECD, Digital Taxes, Domestic Law, Tax Authorities, Multinational Enterprise