

SKRIPSI

**“PENGATURAN PRAKTIK *PROFIT SHIFTING* OLEH PERUSAHAAN DIGITAL
TRANSNASIONAL DI INDONESIA: SUATU KAJIAN KOMPARASI”**

*Diajukan untuk Memenuhi Persyaratan Guna Memperoleh Gelar
Sarjana Hukum pada Fakultas Hukum Universitas Andalas*

OLEH:

M. ALFIN RAHMAT

2110112120

PROGRAM KEKHUSUSAN: HUKUM INTERNASIONAL (PK VI)



PEMBIMBING:

Prof. Dr. Zainul Daulay, S.H., M.H.

Sri Oktavia, S.H., M.Sc., Ph.D.

FAKULTAS HUKUM

UNIVERSITAS ANDALAS

PADANG

2025

	No. Alumni Universitas		M. Alfin Rahmat		No. Alumni Fakultas	
	a. Tempat/Tgl Lahir	Payakumbuh/13 September 2002	f. Tanggal Lulus	27 Agustus 2025		
	b. Nama Orangtua	Idel Anda, Gusmarni	g. Predikat Lulus	Dengan Pujian		
	c. Fakultas	Hukum	h. Lama Studi	4 Tahun		
	d. PK	Hukum Internasional	i. IPK	3,70		
	e. No. BP	2110112120	j. Alamat	Padang Kandi		

PENGATURAN PRAKTIK PROFIT SHIFTING OLEH PERUSAHAAN DIGITAL TRANSNASIONAL DI INDONESIA: SUATU KAJIAN KOMPARASI

(M. Alfin Rahmat, 2110112120, Program Kekhususan Hukum Internasional (PK VI), Fakultas Hukum,
Universitas Andalas, 2025)

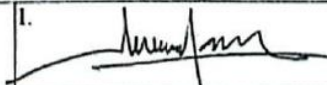
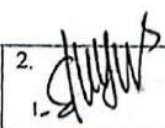
ABSTRAK

Berkembangnya bisnis global mendorong negara-negara adaptif dalam perkembangan hukum yang ada. Perusahaan Transnasional selalu memiliki celah dalam meringankan beban perusahaannya, terutama dalam mengurangi beban pajak perusahaan. Perusahaan Transnasional sering kali melakukan *profit shifting* untuk meringankan beban perusahaannya, hal ini berdampak kepada basis pemajakan negara. Dengan begitu, rumusan masalah (1) bagaimana pengaturan perusahaan digital transnasional di Indonesia (2) bagaimana upaya pemerintah Indonesia dalam mengurangi praktik *profit shifting* di Indonesia (3) bagaimana perbedaan upaya pemerintah dalam mengatasi *profit shifting* di Indonesia dengan Malaysia dan India. Metodologi penelitian ini normatif empiris, dengan pendekatan peraturan perundang-undangan dan peraturan lainnya yang masih berkaitan serta dengan studi komparatif, data dikumpulkan melalui penelitian dilakukan pada Direktorat Jendral Pajak. Pengaturan pajak perusahaan digital transnasional di Indonesia diatur dalam Pasal 6 ayat (6) Undang-undang Nomor 2 tahun 2020 tentang Kebijakan Keuangan Negara dan Stabilitas Sistem Keuangan dalam rangka menghadapi Ancaman yang membahayakan perekonomian nasional dan Pasal 53 Peraturan Pemerintah No. 55 tahun 2022. Upaya pemerintah Indonesia mengurangi praktik *profit shifting* melalui Peraturan Presiden Nomor 63 tahun 2024 tentang pengesahan konvensi multilateral atas tindakan-tindakan pencegahan BEPS di Indonesia. Perbandingan Indonesia, Malaysia, dan India memiliki pendekatan yang berbeda dalam mencegah praktik *Profit shifting*. Pemerintah Indonesia melalui Peraturan Presiden Nomor 63 Tahun 2024 yaitu melalui sistem CbCR (*Country by Country Reporting*) untuk mengatasi praktik *profit shifting* di Indonesia dengan kerja sama berbagai negara dan diterapkannya pajak minimum global yang tertera dalam Peraturan Menteri Keuangan Nomor 136 tahun 2024. Malaysia, dan India mencegah praktik *profit shifting* yaitu dengan menerapkan pajak digital sebagai salah satu unsur untuk mencegah perilaku tersebut agar basis pajaknya.

Kata Kunci : Profit Shifting, Significant Economic Presence, Pajak Digital, BEPS

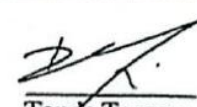
Skripsi ini telah dipertahankan di depan Tim Penguji dan dinyatakan lulus pada 27 Agustus 2025.

Penguji,

Tanda Tangan	1. 	2. 
Nama Terang	Prof. Firman Hasan, S.H., LL.M.	Dewi Enggriyeni, S.H., M.H.

Mengetahui,

Ketua Departemen Hukum Internasional: Dr. Delfiyanti S.H., M.Hum.


Tanda Tangan

Alumnus telah mendaftar ke Fakultas/Universitas dan mendapat nomor alumnus:

	Petugas Fakultas/Universitas	
No. Alumni Fakultas	Nama:	Tanda Tangan:
No. Alumni Universitas	Nama:	Tanda Tangan:

	Alumni University Number	M. Alfin Rahmat	Alumni University Number
	a. Place/Date of Birth : Paynkumbuh/13 th September 2002 b. Parents' Name : Ifdel Anda, Gusmarni c. Faculty : Law d. Concentration : International Law e. Student ID : 2110112120	f. Graduation Date : August 27 th 2025 g. Pass Predicate : Cumlaude h. Length of Study : 4 Years i. GPA : 3,70 j. Address : Padang Kandi	

REGULATION OF PROFIT SHIFTING PRACTICES BY TRANSNATIONAL DIGITAL COMPANIES IN INDONESIA: A COMPARATIVE STUDY

(M. Alfin Rahmat, 2110112120, Concentration Program International Law (CP VI), Faculty of Law, Andalas University, 2025)

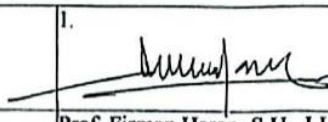
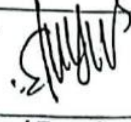
ABSTRACT

The development of global business encourages adaptive countries in the development of existing laws. Transnational companies always have loopholes in easing the burden of their company to run their business, especially in reducing and playing with the company's tax burden. Transnational companies often do profit shifting to be able to ease the burden on their companies, but this has an impact on the taxation base of the country that is the source of income for transnational companies. Therefore, the formulation of the problem (1) how is the regulation of transnational digital companies in Indonesia (2) how are the efforts of the Indonesian government in reducing the practice of profit shifting in Indonesia (3) how are the differences in government efforts in overcoming profit shifting in Indonesia with Malaysia and India. This research methodology with normative empirical, with the approach of legislation and other rules that are still related as well as with comparative studies, data collected with document studies and research conducted at the Directorate General of Taxes. Tax arrangements for transnational digital companies in Indonesia are regulated in Article 6 paragraph (6) of Law Number 2 of 2020 concerning State Financial Policy and Financial System Stability in order to deal with Threats that endanger the national economy and also its derivative regulations Article 53 of Government Regulation No. 55 of 2022. The Indonesian government's efforts to reduce profit shifting practices through Presidential Regulation No. 63 of 2024 concerning the ratification of multilateral conventions on BEPS prevention measures in Indonesia with 47 other countries. Comparison of Indonesia, Malaysia, and India have different approaches in preventing profit shifting practices. The Indonesian government through Presidential Regulation No. 63 of 2024 cooperates with the CbCR (Country by Country Reporting) system to overcome the practice of profit shifting in Indonesia with cooperative relationships with various countries and the application of the global minimum tax stated in the Minister of Finance Regulation No. 136 of 2024. Malaysia, and India in preventing profit shifting practices by applying digital tax as one of the elements to prevent such behavior so that the tax base is not too decreased.

Keywords: Profit Shifting, Significant Economic Presence, Digital Tax, BEPS

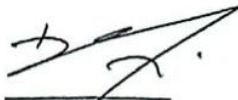
This minor thesis has defended in front of the examiner team at , August 27th 2025.

Examiner,

Signature	1. 	2. 
Name	Prof. Firman Hasan, S.H., LL.M.	Dewi Enggriyeni, S.H., M.H.

Acquainted,

Head of the Department of International Law: Dr. Delfiyanti S.H., M.Hum.


Signature

Alumni has been registered in the faculty/university under the number:

No. Alumni Faculty	Name:	Faculty/University Officer
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