

# PEMBANGUNAN INFRASTRUKTUR TELEKOMUNIKASI : MULTIPLIER EFFECT UNTUK PERTUMBUHAN EKONOMI, DAYA SAING DAERAH DAN SUSTAINABLE LOCAL GOVERNMENT REVENUE

Oleh :

Prof. Dr. Dra. Haula Rosdiana, M.Si  
Guru Besar Ilmu Kebijakan Pajak  
Ketua Kluster Riset “Politik Perpajakan,  
Kesejahteraan dan Ketahanan Nasional  
Fakultas Ilmu Administrasi – Universitas Indonesia



# Factual problems

- PERAN STRATEGIS TELEKOMUNIKASI DALAM REVOLUSI INDUSTRI 4.0 DAN SOCIETY 5.0
- PERAN TELEKOMUNIKASI DALAM PERTUMBUHAN EKONOMI
- TELEKOMUNIKASI SEBAGAI ENABLER BAGI DUNIA USAHA DAN PEMERINTAH
- KONEKTIVITAS NASIONAL, REGIONAL DAN GLOBAL



*POSTUR PUNGUTAN ATAS  
SEKTOR  
TELEKOMUNIKASI*



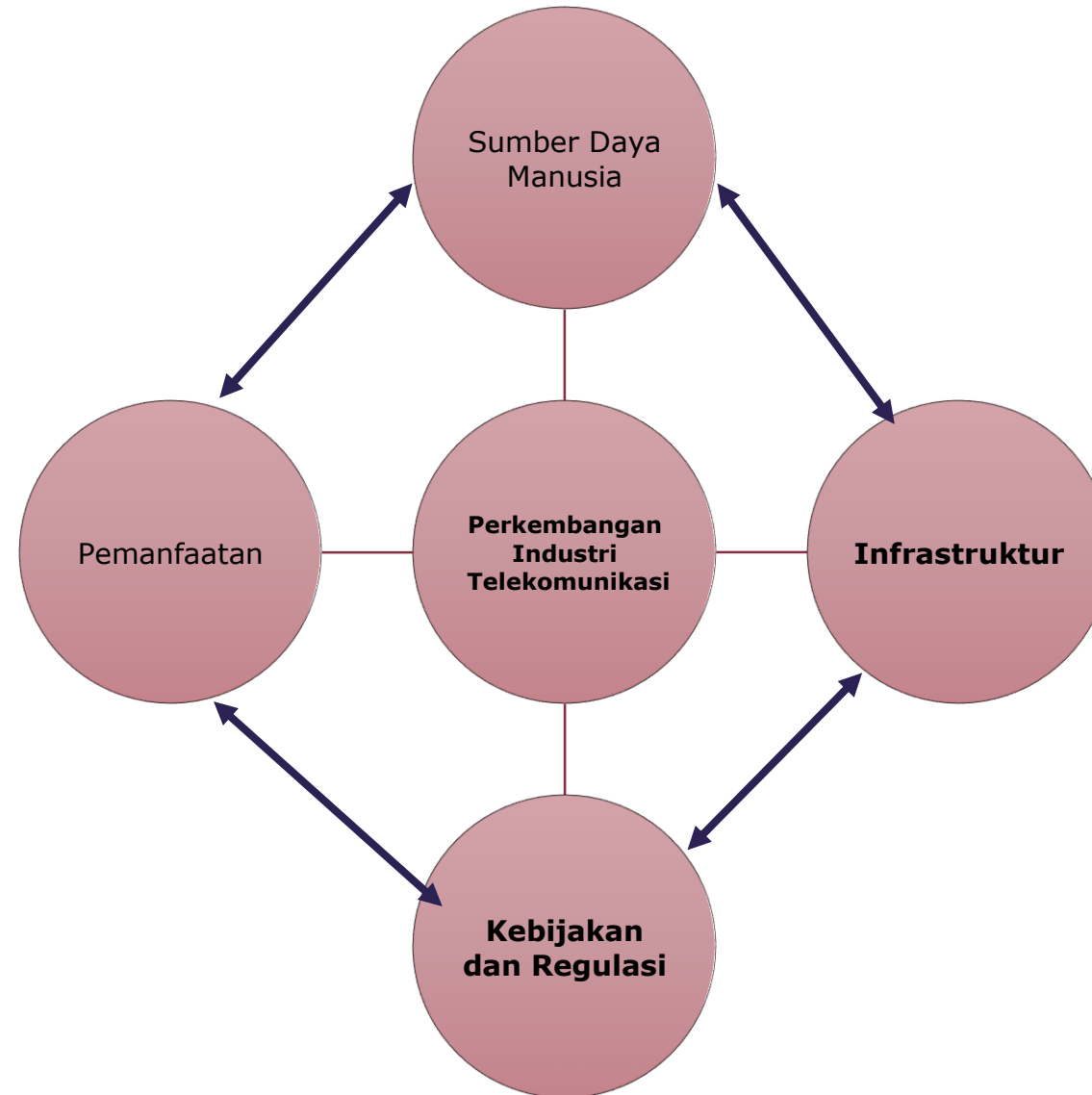
*POLICY GAP*



*IMPLEMENTATION GAP*



*PERTUMBUHAN  
EKONOMI, DAYA SAING  
DAN POTENSI PDRD*





# INFRASTRUKTUR TELEKOMUNIKASI SEBAGAI DIGITAL ECONOMY

The expansion of the digital economy creates many new economic opportunities. Digital data can be used for development purposes and for solving societal problems, including those related to the SDGs.

It can thus help improve economic and social outcomes, and be a force for innovation and productivity growth. Platforms facilitate transactions and networking as well as information exchange.

From a business perspective, the transformation of all sectors and markets through digitalization can foster the production of higher quality goods and services at reduced costs.

But positive outcomes are far from automatic. Just because digitalization has the potential to support development, any value realized is unlikely to be equitably distributed. Even if individuals, firms and countries do not – or only partially – take part in the digital economy, they can still be adversely affected indirectly. Workers with limited digital skills will find themselves at a disadvantage vis-à-vis those who are better equipped for the digital economy, incumbent local firms will meet stiff competition from digitalized domestic and foreign ones, and various jobs will be lost to automation. The net impact will depend on the level of development and digital readiness of countries and their stakeholders. It will also depend on the policies adopted and implemented at national, regional and international levels.



# POTENSI EKONOMI DIGITAL INDONESIA



## EKONOMI DIGITAL INDONESIA TERBESAR DI ASIA TENGGARA

SUMBER: GOOGLE, TEMASEK, DAN BAIN & COMPANY 2019  
PENULIS: DWI HADYA JAYANI  
DESAIN: NUNIK SEPTIYANTI

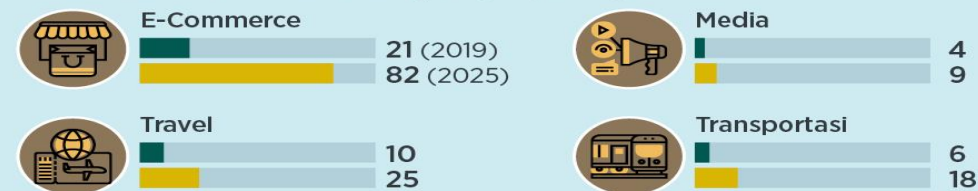
Porsi ekonomi digital Indonesia menjadi yang terbesar di Asia Tenggara. Pada 2025, nilai transaksi ekonomi digital diproyeksi mencapai **US\$ 133 miliar** atau sekitar **Rp 1.826 triliun**.

### PROYEKSI TRANSAKSI EKONOMI DIGITAL (US\$ Miliar)




### KONTRIBUSI SEKTOR EKONOMI DIGITAL INDONESIA

Berdasarkan nilai transaksi bruto (GMV, US\$ Miliar)



### UNGGUL TAPI PENUH TANTANGAN

- Ekonomi belum merata, terpusat di Jabodetabek**
  - US\$ 555 nilai belanja per kapita GMV (Jabodetabek)
  - US\$ 103 nilai belanja per kapita GMV (non-Jabodetabek)
- Rendah literasi finansial**
  - 47 juta orang *underbanked* (memiliki rekening bank, tapi tidak punya akses kredit, investasi, dan asuransi)
  - 92 juta orang *unbanked* (tidak memiliki rekening bank)






















**PERTUMBUHAN  
EKONOMI,  
PEMBANGUNAN DAN  
PENERIMAAN NEGARA  
SANGAT TERGANTUNG  
KEPADA  
PRODUKTIVITAS  
MILLENIAL**

Tahun 2045 atau 100 tahun Indonesia, terbuka peluang (*window of opportunity*) untuk mencapai Indonesia Emas yang gemilang.

Pada 2030-2040, Indonesia diprediksi akan mengalami masa bonus demografi, yakni jumlah penduduk usia produktif (berusia 15-64 tahun) lebih besar dibandingkan penduduk usia tidak produktif (berusia di bawah 15 tahun dan di atas 64 tahun). Pada periode tersebut, penduduk usia produktif diprediksi mencapai 64 persen dari total jumlah penduduk yang diproyeksikan sebesar 297 juta jiwa.

**BONUS DEMOGRAFI YANG DIDOMINASI OLEH  
GENERASI MILLENIAL DAN GENERASI Z**



Characteristics	Maturists	Baby Boomers	Generation X	Millennial	Generation Z
Formative experiences	Second World War Rationing Fixed-gender roles Rock 'n' Roll Nuclear families Defined gender roles — particularly for women	Cold War Post-War boom "Swinging Sixties" Apollo Moon landings Youth culture Woodstock Family-orientated Rise of the teenager	End of Cold War Fall of Berlin Wall Reagan / Corbachev Thatcherism Live Aid Introduction of first PC Early mobile technology Latch-key kids; rising levels of divorce	9/11 terrorist attacks PlayStation Social media Invasion of Iraq Reality TV Google Earth Glastonbury	Economic downturn Global warming Global focus Mobile devices Energy crisis Arab Spring Produce own media Cloud computing Wiki-leaks
Percentage in U.K. workforce*	3%	33%	35%	29%	Currently employed in either part-time jobs or new apprenticeships
Aspiration	Home ownership	Job security	Work-life balance	Freedom and flexibility	Security and stability
Attitude toward technology	Largely disengaged	Early information technology (IT) adaptors	Digital Immigrants	Digital Natives	"Technoholics" – entirely dependent on IT; limited grasp of alternatives
Attitude toward career	Jobs are for life	Organisational — careers are defined by employers	Early "portfolio" careers — loyal to profession, not necessarily to employer	Digital entrepreneurs — work "with" organisations not "for"	Career multitaskers — will move seamlessly between organisations and "pop-up" businesses
Signature product	 Automobile	 Television	 Personal Computer	 Tablet/Smart Phone	Google glass, graphene, nano-computing, 3-D printing, driverless cars
Communication media	 Formal letter	 Telephone	 E-mail and text message	 Text or social media	 Hand-held (or integrated into clothing) communication devices
Communication preference	 Face-to-face	 Face-to-face ideally, but telephone or e-mail if required	 Text messaging or e-mail	 Online and mobile (text messaging)	 Facetime
Preference when making financial decisions	 Face-to-face meetings	 Face-to-face ideally, but increasingly will go online	 Online — would prefer face-to-face if time permitting	 Face-to-face	 Solutions will be digitally crowd-sourced

## PERBEDAAN KARAKTERISTIK BERBAGAI GENERASI (1)

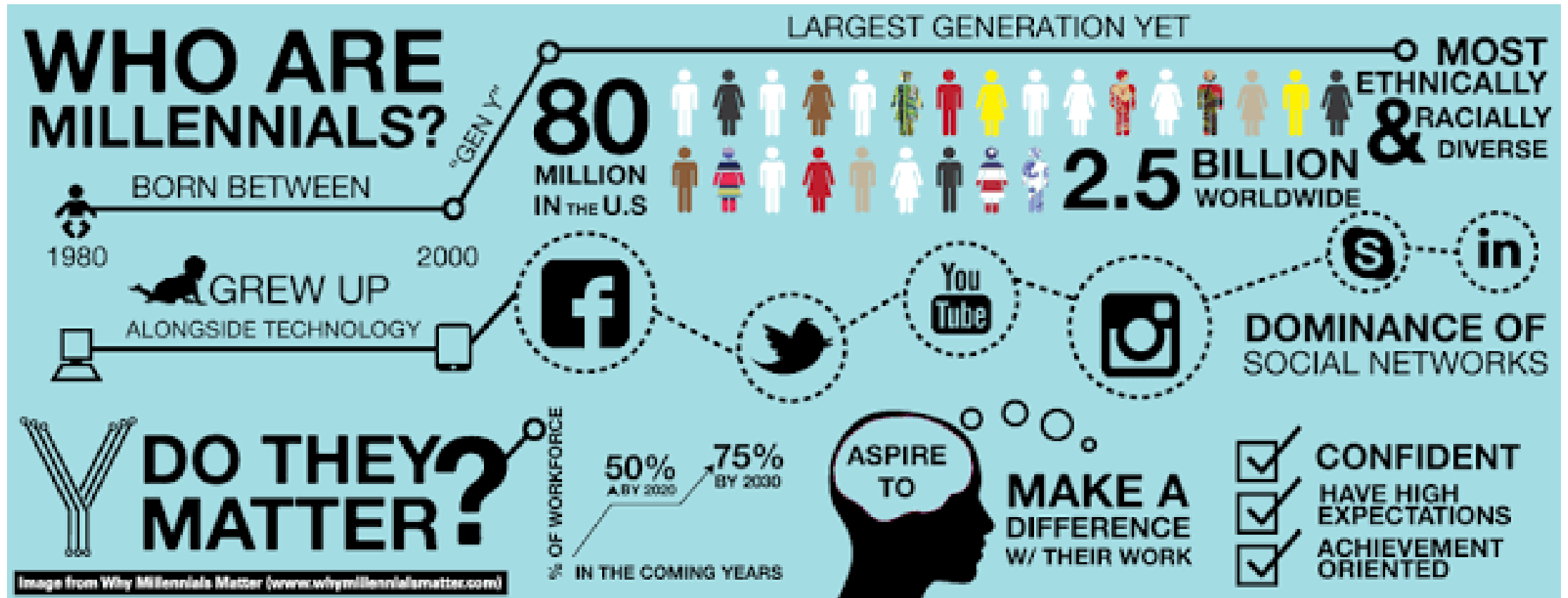
# KARAKTERISTIK BERBAGAI GENERASI (2)



Baby Boomers (1946-1960)	Generasi X (1961-1980)	Generasi Y (1981-1994) = Millennial	Generasi Z (1995-2010)	Generasi Alpha (2011-Sekarang)
<ul style="list-style-type: none"> <li>• Lahir dan tumbuh di zaman yang belum modern dan minim lapangan pekerjaan</li> <li>• memiliki sifat kompetitif.</li> <li>• berorientasi pada pencapaian, berdedikasi, dan berfokus pada karir.</li> <li>• disebut generasi gila kerja, tidak suka dikritik, tetapi suka mengkritik generasi muda karena kurangnya etika kerja dan komitmen terhadap tempat kerja.</li> <li>• punya tujuan penting yakni membahagiakan keluarganya (terutama anak-anak).</li> <li>• setia kepada keluarga dan rela bekerja keras asalkan keturunannya bisa mendapatkan pendidikan setinggi-tingginya.</li> <li>• memiliki rasa ingin tahu yang tinggi, mandiri, dan optimis dengan pencapaian yang mereka telah lakukan.</li> </ul>	<ul style="list-style-type: none"> <li>• The latchkey kids - anak yang sering merasa sendirian akibat ditinggal orang tuanya bekerja</li> <li>• lebih mandiri dan mulai mencari alternatif selain pekerjaan formal yang menghabiskan banyak waktu.</li> <li>• Lebih senang berwirausaha atau bekerja di rumah.</li> </ul>	<ul style="list-style-type: none"> <li>• Umumnya, menyukai hidup seimbang.</li> <li>• Pekerja keras tapi tetap mementingkan 'me time'.</li> <li>• Dapat diandalkan dalam hal kedisiplinan dan soal pemanfaatan teknologi (tech-savvy).</li> <li>• punya kepercayaan diri yang baik dan tetap menjunjung tinggi kritik dan saran dari orang lain.</li> <li>• cenderung mencari pekerjaan yang dapat menunjang gaya hidupnya dan tetap bisa melakukan hobi yang mereka suka.</li> <li>• punya passion yang besar dan sangat kreatif untuk membuat passion mereka menjadi sumber penghidupan.</li> <li>• Suka bekerja, suka berpetualang dan penuh gairah untuk melakukan hobi</li> <li>• menghabiskan rata-rata enam sampai tujuh jam per minggu di media sosial,</li> </ul>	<ul style="list-style-type: none"> <li>• sangat bergantung pada teknologi, gadget, dan aktivitas di media sosial.</li> <li>• lebih memprioritaskan popularitas, jumlah followers dan like.</li> <li>• Umumnya memeriksa media sosial mereka setidaknya setiap jam</li> <li>• suka dengan hasil instan dan cepat, cenderung keras kepala, dan selalu terburu-buru.</li> <li>• suka dengan tantangan baru namun haus akan pujian.</li> <li>• Aktivitas sosial dan bergaul menjadi favorit</li> <li>• mengeluarkan banyak uang untuk bersenang-senang.</li> </ul>	<ul style="list-style-type: none"> <li>• Sejak dini sudah familiar dengan gadget seperti smartphone atau laptop.</li> <li>• tumbuh dengan gadget di tangan sampai-sampai tidak pernah bisa hidup tanpa smartphone.</li> <li>• ketergantungan teknologi</li> <li>• paling transformatif dibandingkan generasi-generasi sebelumnya.</li> <li>• sangat membutuhkan peran dan kasih sayang orang tua.</li> </ul>



# MENGAPA GENERASI MILLENNIAL SANGAT PENTING DAN MEMPENGARUHI BAHKAN MENGUBAH TATANAN YANG ADA ?



<https://steemit.com/steemiteducation/@theunlimited/who-are-the-millennials-the-arising-generation>

# DEMOGRAFI MILLENIAL DI AMERIKA



## Other names for Millennials:

### Generation Y:

Refers to the generation to succeed Generation X.

### The Echo Boomers

Refers to the fact that many Millennials are children of Baby Boomers.

### The Net Generation

Refers to the internet being a part of their lives that they grew up with and take for granted.

### The Boomerang Generation:

Refers to the tendency for many Millennials to move back in with their parents after going away to college.

### The Peter Pan Generation:

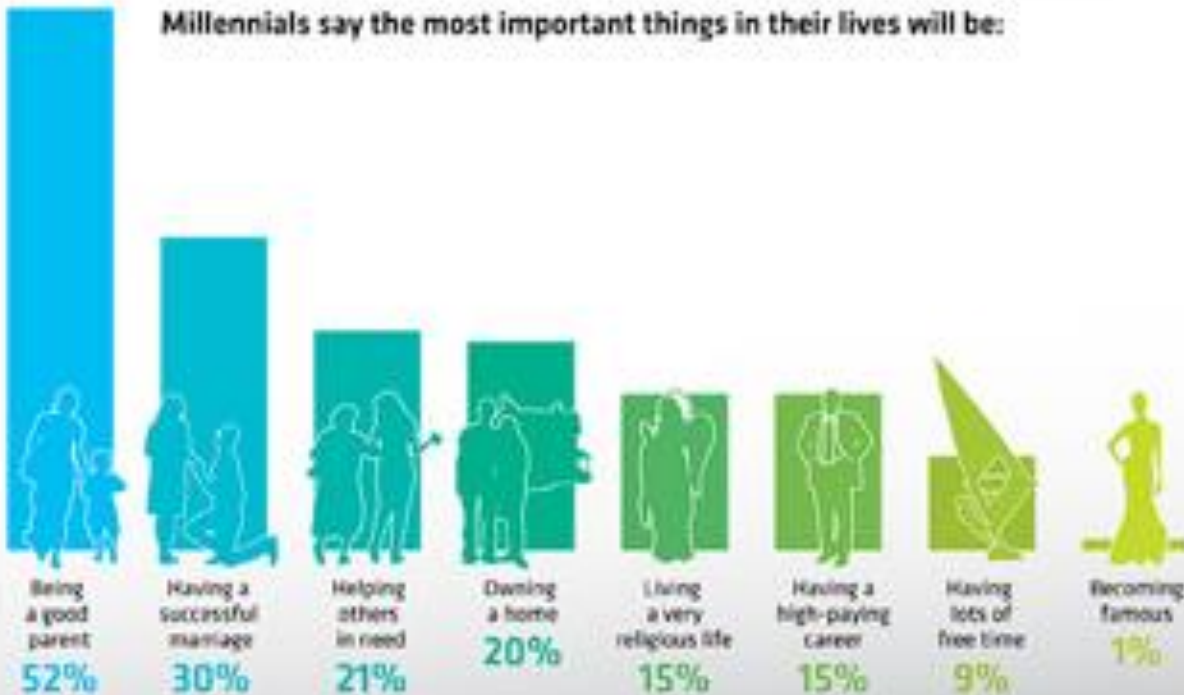
Refers to delaying the rites of passage into adulthood longer than most generations before them.

## Top 5 things that make Millennials unique:

(according to Millennials)



## Millennials say the most important things in their lives will be:



## Marital status

(Millennials ages 18-28)



## Educational attainment

(% of Millennials ages 18-28)





# POSTUR PUNGUTAN NEGARA (PUSAT DAN DAERAH ATAS SEKTOR TELEKOMUNIKASI)

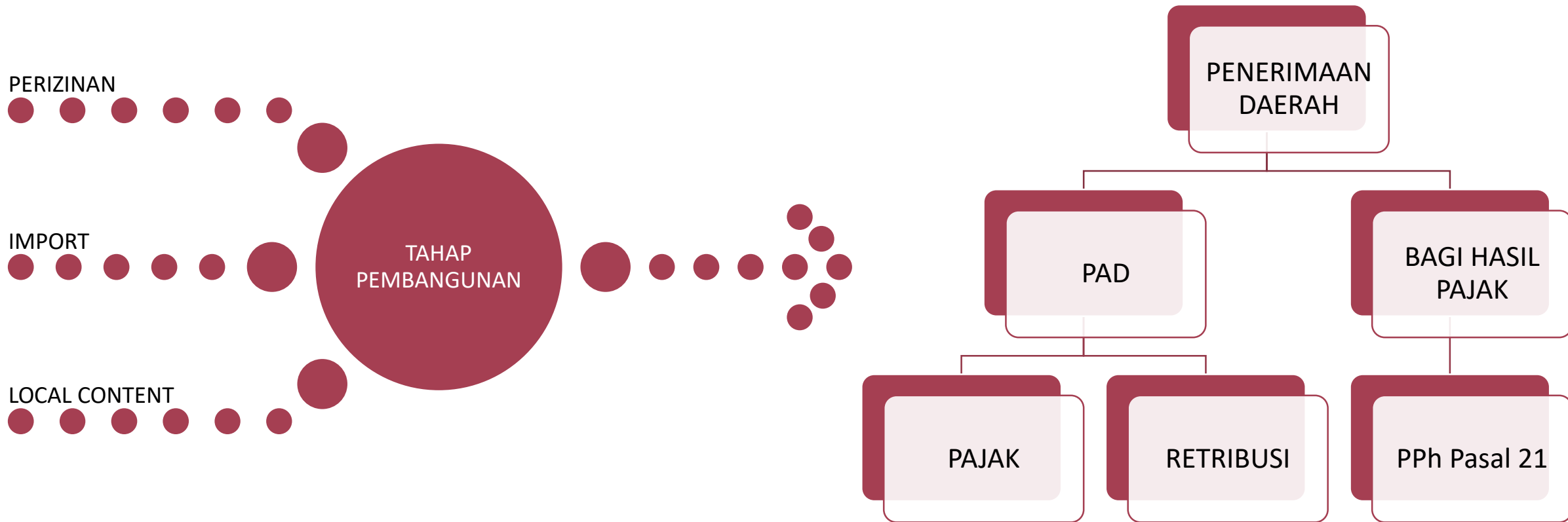
## PUNGUTAN ATAS INFRASTRUKTUR TELEKOMUNIKASI

- PEMBANGUNAN INFRASTRUKTUR
  - IMB
  - PERIJINAN
- INFRASTRUKTUR
  - PAJAK PUSAT
  - PAJAK DAERAH
  - RETRIBUSI DAERAH
  - PNBP

## PUNGUTAN ATAS PENYELENGGARAAN (JASA) TELEKOMUNIKASI

- PNBP
  - PNBP Frekuensi
  - PNBP Jastel
  - USO
- Pajak Pusat
  - PPh Badan
  - PPh Pot/Put
  - PPh Final
  - PPN

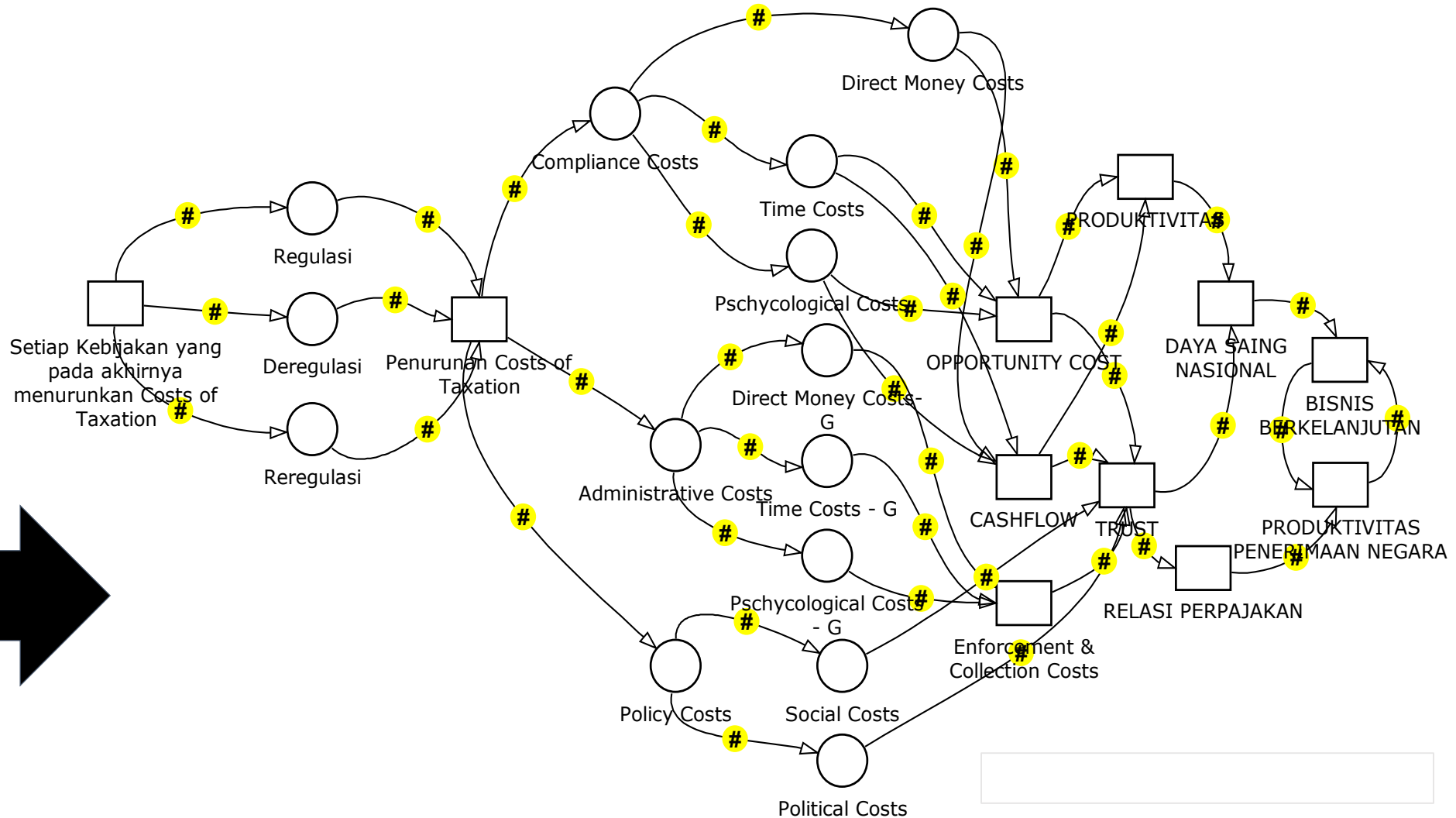
# STRUKTUR PUNGUTAN ATAS INFRASTRUKTUR TELEKOMUNIKASI





# Kebijakan Pungutan Daerah dalam Perspektif *Supply Side Tax Policy*: Keseimbangan antara Penerimaan dan Produktivitas (*Business Friendly*)

Setiap pungutan negara (pusat dan daerah) akan menambah unsur cost yang mempengaruhi daya saing



# FACTUAL PROBLEMS & PROBLEMATIC SITUATIONS

## PHENOMENON

1. Fast movement of digitalization (and industrial revolution);
2. Generating income without firm's physical presence

- Stateless Income
- Jurisdiction to tax and tax power
- Permanent Establishment (PE)

### Conceptual & Theoretical Gap

### Policy Gap

- Unregulated PE
- No any special tax treatment for e-commerce
- Equal treatment among the business

- Huge tax potential loss
- Uncatchable Based Erosion and Profit Shifting movement
- Threaten fiscal revenue sustainability

### Implementation Gap

Dual mode offline and online

Online selling through online marketplace

New establishment of online merchant without marketplace



# PARADOX OF TAX RE-FORMULATION CHALLENGE



**Tax regulation should be fair and ensure the equal treatment**



**Tax regulation should be business friendly**



**Tax regulation relatively slow compare to digital technology driving force (Kadet, 2017)**

**In 2017, 132 M internet users, 106 social media users, In 2018, 8th e-commerce trade value in Asia Pacific (USD 10,92 B)**

1. Traditional Offline Mode – No Issue
2. Offline and Online Mode – No Issue
3. Online Mode through marketplace ?
4. Online Mode without marketplace (ex. social media/other platform)?
5. Cross-jurisdiction without physical presence ?

- a. Government should adapt to the challenges of taxing business (digitalization) on efficient manner (Sollund, 2018).
- b. Tax regulation should not hindrace the business to create efficient business and should avoid any action wipe out digital business (Sollund, 2018).

# GLOBAL PROPOSAL AND INDONESIA EFFORTS

## OECD/G20 INCLUSIVE FRAMEWORK ON BASE EROSION AND PROFIT SHIFTING “ TAX CHALLENGES ARISING FROM DIGITALIZATION”

1. Business digitalization – close relation to value creation, importance of intangible property to generate income. Mode of business: (i) multi-sided platform (Uber, Airbnb), (ii) reseller (Alibaba, Spotify), (iii) vertical integrated firms (Netflix), (iv) input supplier (Intel)
2. Active business without physical presences (Permanent Establishment) – Indonesia’s tax administration challenge
3. Adjustment domestic tax regulation
4. Deal with cross-border jurisdiction sovereignty by sitting on Double Tax Agreement
5. Equal tax treatment; no one get special benefit nor negative impact of adjusted regulation

## INDONESIA MEASURES TO DEAL WITH DIGITAL ECONOMY

1. Formulating Integrated e-Commerce Roadmap (Presidential Reg No.74/2017) – support national trade on electronic basis (e-commerce)
2. Ministry of Communication and Informatics classified e-commerce into 3 categories to **ease the monitoring (i) start-up/pioneer, (ii) Small and Medium Enterprises, (iii) Established**
3. Ministry of Trade (Law No.7/2014) protect the merchants, administrators and consumers with set of procedures.
4. **Taxation / STATE REVENUE?**



**How others  
jurisdiction  
have take  
the  
actions?**

### **Equalization Levy in India**

- ✓ Imposing tax on any specific services received by non-resident India and vice versa
- ✓ Imposition of tax without firm's physical presence
- ✓ 6% of transaction volume collected by service provider provided to India
- ✓ India introduce new tax regime uncovered by tax treaty agreement, called Equalization Levy

### **Diverted Profit Tax in UK**

- ✓ Taxing multinational business generating active income without permanent establishment
- ✓ Re-characterizing income generated in UK and taxed 25% in UK, 5% higher than general income tax rate

**In fact, the tax regulation focus done in Indonesia compare to India and UK are not the same. Indonesia still focus on online SME, UK/India move to business generating high income with minimum tax**



# THANK YOU

WWW.FABRIKAM.COM



Prof. Dr. Haula Rosdiana,  
M.Si



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h.rosdiana2019@gmail.com