

ABSTRAK

Penelitian ini fokus menganalisis potensi kegagalan *Organisation for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS)* sebagai *Global Tax Governance (GTG)* dalam mengatasi *tax competition* melalui Two-Pillar Solutions. Meski begitu, Two-Pillar Solutions menghadapi *backlash* dari Amerika Serikat (AS)-China, yang merupakan aktor dominan dalam tatanan GTG. AS menunjukkan penolakan langsung terhadap implementasi, sementara China cenderung menunjukkan tidak adanya komitmen implementasi. Penelitian ini bertujuan untuk mengevaluasi OECD BEPS sebagai GTG. Penelitian ini menggunakan metodologi kualitatif dengan model *explanatory research* berbasis studi literatur dan analisis dokumen. Dalam menganalisis potensi kegagalan OECD BEPS, peneliti membangun konsep *Global Tax Governance Legitimacy-Effectiveness Matrix* yang memuat tiga dimensi analisis: *Structural Process*, *Effectiveness Process*, dan *Legitimacy Process*. Hasil analisis tersebut akan dievaluasi terhadap sikap *backlash* AS-China yang direfleksikan berdasarkan *National Role Conception* serta *Power Projection* kedua negara. Dengan begitu, penelitian ini menunjukkan interaksi dua arah antara struktur GTG dan respon aktor dominan. Hasil penelitian menunjukkan bahwa kegagalan OECD BEPS sebagai GTG tidak disebabkan oleh kurangnya kualitas teknokratis Two-Pillar Solutions, melainkan karena tidak tercapainya *alignment* antara kebutuhan global dengan kepentingan *great powers*, sehingga mengalami *functional failure*.

Kata Kunci: *Organisation for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS), Global Tax Governance, Two-Pillar Solutions, Backlash Amerika Serikat-China, Tax Competition*

ABSTRACT

This study focuses on analysing the potential failure of the Organisation for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS) initiative as a Global Tax Governance (GTG) framework in addressing tax competition through the Two-Pillar Solutions. Nevertheless, the Two-Pillar Solutions have faced backlash from the United States (US) and China, which are dominant actors within the global tax governance order. The US has demonstrated direct opposition to their implementation, while China has tended to exhibit a lack of commitment to implementation. This study aims to evaluate OECD BEPS as a GTG framework. The research employs a qualitative methodology using an explanatory research design based on a literature review and document analysis. To analyze the potential failure of OECD BEPS, the study develops the Global Tax Governance Legitimacy–Effectiveness Matrix, which consists of three analytical dimensions: Structural Process, Effectiveness Process, and Legitimacy Process. The findings from this analysis are then evaluated against the US–China backlash, as reflected through the National Role Conception and Power Projection of both countries. In doing so, the study highlights the two-way interaction between the GTG structure and the responses of dominant actors. The findings indicate that the failure of OECD BEPS as a GTG framework is not attributable to deficiencies in the technocratic quality of the Two-Pillar Solutions. Rather, it stems from the inability to achieve alignment between global needs and the interests of the great powers, resulting in a condition of functional failure.

Keywords: *Organisation for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS), Global Tax Governance, Two-Pillar Solutions, US-China’s Backlash, Tax Competition*

RINGKESAN

Panalungtikan ieu museur kana nganalisis poténsi kagagalan Organisation for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS) salaku kerangka Global Tax Governance (GTG) dina ngungkulan tax competition ngaliwatan Two-Pillar Solutions. Sanajan kitu, Two-Pillar Solutions nyanghareupan backlash ti Amérika Sarikat (AS) jeung Cina, anu mangrupa aktor dominan dina tatanan GTG. AS nunjukkeun panolakan sacara langsung kana palaksanaanna, sedengkeun Cina leuwih condong nunjukkeun henteu ayana komitmen pikeun ngalaksanakeunana. Panalungtikan ieu miboga tujuan pikeun ngaevaluasi OECD BEPS salaku kerangka GTG. Panalungtikan ieu ngagunakeun métodologi kualitatif kalayan modél explanatory research anu dumasar kana studi pustaka jeung analisis dokumén. Dina nganalisis poténsi kagagalan OECD BEPS, panalungtik ngawangun konsép Global Tax Governance Legitimacy–Effectiveness Matrix anu ngawengku tilu diménsi analisis, nyaéta Structural Process, Effectiveness Process, jeung Legitimacy Process. Hasil tina analisis éta satuluyna dievaluasi dumasar kana sikap backlash AS–Cina anu direfleksikeun ngaliwatan National Role Conception jeung Power Projection duanana nagara. Ku kituna, panalungtikan ieu némbongkeun ayana interaksi dua arah antara struktur GTG jeung réspon para aktor dominan. Hasil panalungtikan nunjukkeun yén kagagalan OECD BEPS salaku kerangka GTG henteu disababkeun ku kurangna kualitas téknokratis tina Two-Pillar Solutions. Sabalikna, kagagalan éta timbul lantaran henteu kahontalna kasaluyuan (alignment) antara kabutuhan global jeung kapentingan nagara-nagara kakuatan gedé (great powers), anu ahirna nyababkeun kaayaan functional failure (kagagalan fungsional).

Kecap Konci: *Organisation for Economic Co-operation and Development (OECD) Base Erosion and Profit Shifting (BEPS), Global Tax Governance, Two-Pillar Solutions, Backlash Amerika Serikat-China, Tax Competition*