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CHALLENGES AND STRATEGIES FOR IMPLEMENTING QUALIFIED REFUNDABLE TAX CREDIT IN INDONESIA

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Abstract:
This study aims to analyze the policy-making process, challenges, and implementation strategies of the Qualified Refundable Tax Credit (QRTC) in Indonesia. The theories used are public policy, public policy implementation, and global minimum tax. The research method used is qualitative with a narrative approach. The data used in this study are primary and secondary data. In this study, primary data were obtained through in-depth interviews using a semi-structured approach. Secondary data were obtained from a comprehensive literature review. Data can be obtained from policy documents, reports from an agency or institution, or academic literature such as journal articles. The results of this study indicate that the Qualified Refundable Tax Credit is implemented as an addition to GloBE profits, so it is not very significant in reducing effective tax rates. The challenges and strategies for implementing the Qualified Refundable Tax Credit consist of communication, resources, disposition, and bureaucratic structure aspects. This study can be used as input for policymakers in implementing the Qualified Refundable Tax Credit in Indonesia.

Keywords: Qualified Refundable Tax Credit, Global Minimum Tax, Effective Tax Rate, Challenges and Strategies

INTRODUCTION

Tax expenditure is the amount of state revenue that is reduced or lost due to a certain regulation that differs from the general system of taxation rules (Safrina et al., 2020). On the other hand, according to the OECD, tax expenditure is a transfer of resources to public entities provided through a reduction in tax obligations from the standard taxation regulations that occur, not through direct assistance or expenditure (Hariani, 2024). Tax expenditure can be provided in the form of fiscal incentives, such as tariff exemptions, tariff reductions, or tax credits to the public.

Examples of tax expenditures used to boost the economy and attract investment are the provision of Tax Holiday and Tax Allowance incentives (Badan Kebijakan Fiskal, 2024a). Tax Holiday is an incentive provided in the form of a 50% or 100% reduction in corporate income tax for a period of 5 to 20 years, depending on the value of the investment (Badan Kebijakan Fiskal, 2024b). The minimum investment value allowed is IDR 100 billion. This incentive is provided to attract investment in pioneer industries, namely industries related to added value, high externalities, and the use of new technology (Dodgson, 2018). The legal basis for the implementation of this incentive is regulated in PMK Number 130/PMK.010/2020.

Furthermore, Tax Allowance is regulated in PMK Number 96/PMK.010/2020. Tax Allowance is an income tax incentive for investment in certain fields and/or certain regions (T. O. Obafemi et al., 2021). This incentive is given for business investments that meet the criteria of having a high investment value or for exports, large labor absorption, or high local content (Badan Kebijakan Fiskal, 2024b). The forms of incentives provided include the following:

a. A 30% reduction in net income from the amount of investment in tangible fixed assets, including land, charged over 6 years at 5% per year.
b. Accelerated depreciation of tangible fixed assets and accelerated amortization of intangible fixed assets acquired in the context of investment.
c. Imposition of income tax on dividends paid to non-resident foreign entities other than permanent establishments in Indonesia at a rate of 10% or a lower rate according to the applicable double taxation agreement.
d. Compensation for losses that are older than 5 years but not more than 10 years.

However, Tax Holiday and Tax Allowance incentives are no longer relevant to attract investment in the current era. This is because the Ministry of Finance issued PMK 136 of 2024 concerning the implementation of the global minimum tax in Indonesia, which will take effect in the 2025 tax year (Badan Kebijakan Fiskal, 2025). Under this regulation, every multinational company is required to pay a minimum effective tax rate of 15% (OECD, 2023b). The main objective is to design a policy that allows jurisdictions to impose additional taxes on multinational companies that have not met this effective rate (Obuoforibo, 2020). The rules were created to address concerns about massive reductions in corporate tax rates (Lillo, 2020).

Director of International Taxation, Mekar Satria Utama, in an international webinar with the theme "The Future of Pillar 2 in The Current International Tax Landscape," said that the Ministry of Finance is currently revising the tax incentive scheme. This is being done following the implementation of the Global Minimum Tax in Indonesia. The impact of the implementation of the Global Minimum Tax is the ineffectiveness of tax incentives that have been in place, such as Tax Holidays (Wahidiyah & Hermawan, 2023). Therefore, there is an urgency to revise the tax incentive scheme. One incentive currently under consideration is the Qualified Refundable Tax Credit (QRTC). Furthermore, he stated that it is also important to analyze the challenges and strategies for implementing the new tax incentives.

The implementation of QRTC still draws pros and cons from several perspectives. Some of the supporting opinions include that QRTC is not too affected by the provisions in the Global Minimum Tax (Wahidiyah & Hermawan, 2023). Then, QRTC is considered appropriate to be implemented because the incentives are given based on expenses, not company income (Amalia, 2023). Furthermore, QRTC is considered more suitable for meeting the Global Minimum Tax criteria because it will not cause the effective tax rate to fall below 15% (Saragih, 2023). On the other hand, the opposing opinion is that QRTC is not always better than NQRTC incentives (OECDPillars, 2022). This depends on the proportion between SBIE and GlobE income.

Given the differing opinions on QRTC, the author feels it is necessary to examine further the QRTC scheme in line with the Global Minimum Tax provisions. The researcher uses public policy theory to strengthen the case for the urgency of implementing QRTC in Indonesia. Furthermore, the researcher uses the Global Minimum Tax provisions in the OECD Model Rules to analyze the QRTC incentive scheme or mechanism that is in line with the Global Minimum Tax (Saragih, 2023). In addition, the researcher uses public policy implementation theory to analyze the challenges and strategies for implementing QRTC in Indonesia (Krishna Pasupuleti, 2024).

This research is significant because there is an urgent need to immediately redesign tax incentives after the implementation of the Global Minimum Tax in Indonesia. The purpose of this study is to analyze the formulation of QRTC policies in the form of QRTC schemes or mechanisms that are in line with the provisions of the Global Minimum Tax. In addition, this study also aims to analyze the challenges and strategies for implementing QRTC in Indonesia. This is the novelty of

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this study, so the researcher intends to conduct research with the title "Challenges and Strategies for Implementing Qualified Refundable Tax Credit in Indonesia".

Based on the explanation in the background, several problem formulations can be made as follows:

1. How can the QRTC scheme meet the global minimum tax provisions?
2. What are the challenges in implementing QRTC if it is applied in Indonesia?
3. What are the strategies for implementing QRTC if applied in Indonesia?

Based on the research questions above, several research objectives can be formulated as follows:

1. To analyze the QRTC scheme that can meet global minimum tax requirements.
2. To analyze the challenges in implementing QRTC if applied in Indonesia.
3. To analyze strategies for implementing QRTC if applied in Indonesia.

This research is expected to provide several benefits for various parties, including the following:

Practical Benefits. This research provides input for the Indonesian government, particularly the Directorate General of Taxes (DGT) and the Directorate General of State Enterprises (DGEF), in formulating and implementing tax incentive policies that are in line with the Global Minimum Tax provisions, by identifying the challenges and strategies for implementing QRTC, the results of this research can be used as consideration in drafting technical regulations, implementation guidelines, and policy communication strategies.

Academic Benefits. This study is expected to contribute to the development of academic studies related to the adaptation of fiscal incentive policies in the context of the Global Minimum Tax. By analyzing the QRTC scheme, this study enriches the academic literature on the implications of tax incentives in calculating effective tax rates. In addition, this research can also be a reference for students, researchers, and academics in reviewing fiscal incentive policies after the implementation of the Global Minimum Tax in Indonesia.

Public Policy. Public policy theory explains that policies are made to solve problems faced by society. Unmet community needs are the root cause of many problems. Dye (dalam Winarno, 2014:3) emphasizes that public policy is anything that is determined by the government to be implemented or not implemented. Public policy covers all government activities that are not intended to convey the wishes of officials because every action taken by the government is always intended to achieve a specific goal (Dye, 2005).

Public policy is decided by policymakers who make their behavior repetitive and consistent with the policies they decide (Heinz & Kenneth, 1973). These actions are proposed and decided by an individual, group, or government in an environment (Friedrich, 1963). These actions are carried out in the form of strategies to overcome obstacles or challenges that have occurred or are likely to occur (Agustino, 2006).

The distinctive character of public policy stems from the fact that it is created by those who have authority within a political system (Easton, 1967). As a result, they bear the burden of political responsibility and have the authority to take action with that responsibility (Abdul Wahab, 2004). This has several consequences for the character of public policy.

1. Public policy is not something that is arbitrary or unplanned, but rather a directed and measurable goal.
2. It consists of coordinated and structured activities by officials, not their individual decisions.

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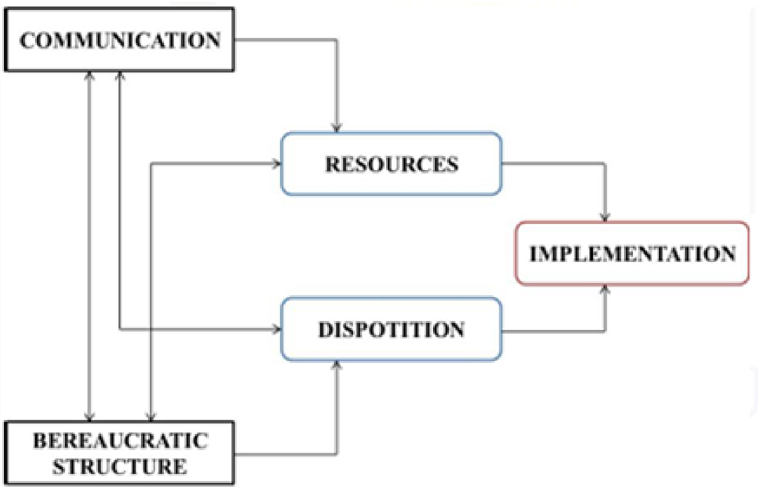
3. It can take positive or negative forms and describe the actual behavior of the government in a particular field.

Public Policy Implementation. George C. Edward III's theory (dalam Agustino, 2006:149) states that communication, resources, disposition, and disposition are the four main factors that influence how policies are implemented.



Source: (Widodo, 2017)

Figure 1. George C. Edward III's Public Policy Implementation Model

Communication. Communication is the first element identified by Edward as important for effective policy implementation. Good communication ensures that those responsible understand and implement policy objectives appropriately. The right people must be informed in a clear and concise manner about policy decisions and regulatory standards. Furthermore, policies need to be communicated in an appropriate, accurate, and consistent manner. The understanding of policymakers and implementers is more aligned when there is effective communication. According to Edward, good communication must contain the elements of transmission, clarity, and consistency.

Resources. Another important factor that influences how policies are implemented is resources. In this case, George C. Edward III (dalam Agustino, 2006:151) highlights a number of important components:

1. Having sufficient employees is very important. Policy implementation often fails due to a lack of qualified professionals or insufficient staff. Success is determined by the competence and skills of the implementers as well as their quantity.
2. Information: Two types of information are needed by implementers: information about how policies should be implemented and information about compliance with applicable regulations. In order for implementation to be valid and based on information, both types of information must be understood.
3. Authority, To enforce policies, implementers must have official authority. The public does not recognize their work if they do not have formal authority, which can hinder the implementation process.
4. Facilities, A lack of infrastructure and essential instruments can seriously hamper policy implementation, even in cases where staff are adequate, competent, and authorized..

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Disposition. The third element that Edward considers important for successful policy implementation is disposition, or the attitude of the implementers (Agustino, 2006). Several factors influence disposition:

1. Appointment of Bureaucrats, The appointment and selection of policy implementers must be based on their dedication to established public policy. This dedication must prioritize the public interest.
2. Incentives, People often behave in their own best interests. Providing incentives or sanctions can help align their behavior with policy objectives. These rewards encourage compliance with policies, both for organizational and personal reasons.

Bureaucratic Structure. Finally, George C. Edward III highlights bureaucratic structure as a factor that determines the success of policy (Agustino, 2006). An inefficient or disorganized bureaucracy can hinder the realization of a policy, even in the presence of willing resources and implementers. A fragmented bureaucratic structure can complicate the implementation of complex policies, which often require coordinated efforts from many people and institutions. A good bureaucratic structure must consist of Standard Operating Procedures (SOPs) and fragmentation management.

Global Minimum Tax. The Global Minimum Tax and Subject to Tax Rule (STTR) are two elements of the second pillar solution designed to address the taxation challenges created by the globalization and digitalization of the economy (OECD, 2021b). STTR is an agreement-based rule that allows source jurisdictions to "reclaim tax" where certain categories of cross-border intra-group income are subject to a nominal corporate income tax rate below 9% On the other hand, the global minimum tax is based on the Global Anti-Base Erosion (GloBE) Model Rules, which a jurisdiction can introduce to impose an additional tax on taxable income from taxpayers that has not reached 15%.

The GloBE rules introduced in domestic law are designed to work in conjunction with rules in other jurisdictions to create a coordinated and comprehensive minimum taxation system that ensures large multinational enterprise (MNE) groups pay a minimum tax on their income in each jurisdiction where they operate. These rules require covered Groups to calculate their income, and the tax on that income, on a jurisdiction-by-jurisdiction basis. If this calculation results in an effective tax rate (ETR) below 15%, the rules require MNE Groups to pay additional tax that will increase the amount of tax on the MNE Group's excess profits in that low-tax jurisdiction to 15%.

The core provisions setting out the scope and implementation of this rule are contained in Chapters 1-5 of the GloBE Model Rules (OECD, 2023a). These provisions cover all the basic steps that MNE Groups must go through to calculate their additional tax liability. These steps can be illustrated as follows:

a. Determining the Multinational Enterprise Group covered by the Global Minimum Tax
b. Allocating Constituent Entity income based on jurisdiction
c. Calculating GloBE Revenue
d. Determining the adjusted Covered Tax
e. Calculating the Effective Tax Rate and Additional Tax (Top-Up Tax)
f. Imposing Additional Tax Based on QDMTT, IIR, or UTPR

METHODS

Type of Research. The methodology used in this study is a qualitative methodology. The qualitative approach was chosen because it can trace subjective interpretations, social changes, and the mechanisms behind the creation of ideas or concepts of important actors (Creswell, 2014). Furthermore, qualitative methodology was chosen to analyze the experiences, interactions, and communications of individuals or groups (Flick, 2007). This method provides a platform for adapting to changes in field practices, including new or unpredictable perspectives (Patton, 2003). In addition, the development of ideas and the revelation of meaning behind a phenomenon can be obtained through qualitative methodology (Ritchie & Lewis, 2003).

Type and Source of Data. The data used in this study are primary and secondary data. In this study, primary data were obtained through in-depth interviews using a semi-structured approach. This means that the interview process was conducted based on open-ended questions (Rubin & Rubin, 2005). Secondary data were obtained from a comprehensive literature review. Data can be obtained from policy documents, reports from an agency or institution, or academic literature such as journal articles.

Data Analysis Techniques. According to Miles Dan Huberman in Sugiyono (2014), qualitative data analysis is carried out intensively and continuously until completion (Miles et al., 2014). The steps that can be taken are as follows.

a. **Data Collection.** The interview process is recorded for transcription purposes. Next, the interview data is recorded according to what the informant said.
b. **Data Reduction.** Data reduction is carried out by synthesizing and selecting key points relevant to the research objectives. In addition, categorization based on theme is also carried out at this stage.
c. **Data Display.** After data reduction, the data is then presented. The reduced interview data is presented in the form of narrative text that is easy for readers to understand.
d. **Conclusion Drawing/Verification.** The initial conclusions drawn are still tentative. After that, some of the initial conclusions are verified by comparing the opinions of informants or informants with reliable literature sources.

Research Informants. Interviews were conducted with informants who had expertise in the field of international taxation. The backgrounds of these informants were policymakers, tax practitioners, and academics. The selection of informants was based on the suitability of the research topic with the expertise of the informants (Wittmayer & Schäpke, 2014). The researcher's explanation for determining the informants is described in the following table.

Table 1. Researcher's Reasons for Selecting Informants

No	Institution of Informant	Reason
1	Directorate of Tax Strategy (DJSEF)	The informant is responsible for formulating fiscal policy, specifically fiscal incentives
2	Directorate of International Taxation (DJP)	Informant tasked with implementing policies in the field of international taxation
3	PRASinc.	Informants who are tax consultants (tax practitioners)
4	PKN STAN	Informants who specialize in international taxation and are taxation lecturers

Source: compiled by the author

RESULT AND DISCUSSION

QRTC Scheme; QRTC Requirements. QRTC is a tax credit paid in cash or cash equivalent within four years after the entity meets the requirements to receive the credit under the law in the jurisdiction granting the credit (OECD, 2021b). In this definition, there are two requirements for a

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tax credit to be considered a QRTC. First, the tax credit is paid in cash or cash equivalent. An example of cash equivalents is a check (OECDPillars, 2022). Another example of cash equivalents is bonds. Second, the tax credit is granted within four years of the entity meeting the requirements to receive the tax credit under the law in the jurisdiction granting the tax credit.

The two QRTC requirements above are in line with the results of research conducted by Saragih (2023) that QRTC must be provided in the form of cash or cash equivalents within a period of four years. The provision of cash or cash equivalents is carried out after the tax credit is used to offset all tax liabilities owed by the taxpayer. If there is still a balance, the tax credit will be given to the taxpayer in the form of cash or cash equivalents within a period of four years. If the tax credit does not meet the QRTC requirements, it is considered an NQRTC (OECD, 2021a).

Criteria for Granting QRTC. There are two criteria for taxpayers to be eligible for QRTC incentives. First, the taxpayer must be affected by the Global Minimum Tax. According to Article 2, paragraph (1) of PMK 136 of 2024, the Global Minimum Tax applies to constituent entities of a PMN group that have a minimum annual gross turnover of EUR750,000,000.00 in at least two of the four tax years prior to the GloBE tax year. If the period for obtaining gross turnover in one tax year is less than twelve months, the gross turnover is calculated on an annualized basis. However, several entities are exempt from the Global Minimum Tax provisions, such as government agencies, international organizations, non-profit organizations, pension funds, and investment entities (TaxPrime, 2025).

Second, tax credits are granted based on the expenses or expenditures incurred by the company. The amount of tax credit granted is calculated based on a certain proportion of expenses. The proportion and sector/type of expenditure are regulated in accordance with the laws of each jurisdiction. An example of an expenditure sector that can be used is research and development (OECDPillars, 2022). This is in line with research conducted by Saragih (2023) that providing QRTC incentives in the R&D sector is the right choice as an alternative incentive after the implementation of the Global Minimum Tax in Indonesia.

Implications of QRTC on the calculation of effective tax rates. There are two implications of QRTC incentives on the calculation of effective tax rates. First, QRTC is considered additional income. Suppose NQRTC is considered a covered tax deduction. This is in line with research conducted by Burrus (2022) that tax credits that cannot be refunded (or cannot be refunded within 4 years) are treated as covered tax deductions. If the requirements for refunding funds as QRTC are met, the entity is treated as if it has paid the full amount of its tax liability and received a QRTC payment that is considered as additional GloBE income (Wardell-Burrus, 2022).

Second, QRTC does not cause a significant reduction in rates. The effective tax rate is calculated by dividing the covered tax by the GloBE income (Chand & Romanovska, 2024). Since QRTC increases GloBE income, it increases the denominator. Meanwhile, NQRTC is treated as a covered tax deduction, thereby reducing the numerator. Based on this, QRTC causes a less significant reduction in the tax rate compared to NQRTC (Estax, 2025). The evidence can be seen in the following illustration.

Suppose S Co is the Main Parent Entity operating in Country A. S Co has a profit of EUR1000.00. Country A imposes a tax rate of 25%, so S Co has a tax payable of EUR250.00 and a profit after tax of EUR750.00. S Co receives a refundable tax credit of EUR 150.00 that qualifies as QRTC. Therefore, the calculation of S Co's effective tax rate is as follows:

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Table 2. Calculation of Effective Tax Rate with QRTC Incentive

S Co Calculation (in EUR)			
A	Profit after tax		750
B	Adjustment: net tax expense		250
C	GloBE profit	A + B	1000
D	Adjustment to GloBE profit: QRTC	150	150
E	Adjusted GloBE profit	C + D	1150
F	Tax Included		250
G	Effective Tax Rate	F/E	21,73%
H	Top-Up Tax	15% - G	0%
I	Initial Tax Rate		25%
J	Rate Reduction Amount	I – G	3,27%

Source: (Kementerian Keuangan Republik Indonesia, 2024) processed by the author

Using the same example, if the Refundable Tax Credit does not meet the requirements and is classified as NQRTC, the effective tax rate calculation is as follows:

Table 3. Calculation of Effective Tax Rate with NQRTC Incentives

Calculation of S Co (in EUR)			
A	Profit after tax		750
B	Adjustment: net tax expense		250
C	GloBE profit	A + B	1000
D	Adjustment to GloBE profit: QRTC		250
E	Adjusted GloBE profit	150	150
F	Tax Included	D – E	100
G	Effective Tax Rate	F/C	10%
H	Top-Up Tax	15% - G	5%
I	Initial Tax Rate		25%
J	Rate Reduction Amount	I – G	15%

Source: (Kementerian Keuangan Republik Indonesia, 2024) processed by the author

Based on calculations using the QRTC incentive, the effective tax rate decreased by 3.27% (25% - 21.73%). On the other hand, the effective tax rate with the NQRTC incentive decreased by 15% (25% - 10%). This proves that the QRTC incentive is not as significant in reducing the effective tax rate compared to the NQRTC incentive. Based on this, the QRTC incentive is the right choice to be implemented after the implementation of the Global Minimum Tax in Indonesia.

Challenges in Implementing QRTC: Challenges in terms of Communication. Informants from DJSEF said that QRTC is still new. Many taxpayers still do not clearly understand the concept of QRTC. Several terms may not yet exist in Indonesia. The challenge is the difficulty of explaining highly technical matters to taxpayers and tax consultants in a relatively short period of time. This statement is in line with Alaika's research(2024), which states that taxpayers' lack of understanding of the global minimum tax is a challenge in its implementation.

These communication challenges prevent taxpayers from clearly understanding the rules. Taxpayers may misinterpret the messages conveyed by the Indonesian tax officials. However, according to public policy implementation theory, one indicator of successful communication is clarity. The lack of clarity in the messages received by taxpayers will hinder the QRTC implementation process in Indonesia. This could lead to potential disputes between taxpayers and tax officials.

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Challenges in terms of resources. Informants from Tax Consultants highlighted challenges in terms of infrastructure, particularly the Coretax system, which still experiences frequent disruptions. Coretax is a form of facility provided to taxpayers to access taxation services. According to George C. Edward III, facilities are an important supporting factor in policy implementation. If the facilities provided experience frequent disruptions, the implementation of QRTC in Indonesia will also encounter obstacles.

This statement is in line with research conducted by Hayati and Furqon(2025), which states that technological and infrastructure gaps are challenges in the implementation of tax incentives. In another study, Alaika (2024) mentions that adjusting the rules to the system is an obstacle due to data limitations. Moreover, Coretax has only recently been implemented and still experiences frequent obstacles. If the QRTC incentive is to be implemented, then another system adjustment is needed to provide services related to the QRTC incentive in Coretax.

On the other hand, informants from DJSEF added information regarding resource challenges from within DJSEF. The transfer of several employees has resulted in a lack of workforce in teamwork to formulate policies. This is inseparable from the minus growth policy implemented by the Ministry of Finance (Darnanti & Sigiro, 2024). One of the activities is the transfer of employees. According to public policy implementation theory, an insufficient number of staff can be a cause of the failure of public policy implementation.

Challenges in terms of disposition. Informants from Tax Consultants highlighted the challenge of inconsistency between regulations and implementation. This statement is in line with the research by Azzahra et al. (2024), which states that legal uncertainty is a challenge in the implementation of tax incentives. The impact is that it can erode taxpayers' trust in the government. This can make taxpayers skeptical about the implementation of the QRTC incentive. Taxpayers will not see QRTC incentives as an attraction to invest in Indonesia.

On the other hand, informants from the DJSEF stated that a few employees have a comprehensive understanding of the global minimum tax. This is because the global minimum tax is still new in Indonesia. This statement is in line with Alaika's (2024) research, which states that few tax officials understand the global minimum tax. When linked to public policy implementation theory, the lack of employees with this competency becomes a problem in terms of disposition because it is considered an error in the appointment and recruitment of the right staff.

Challenges in terms of bureaucratic structure. Informants from academia said that to get these incentives, taxpayers have to go through some pretty complicated steps. This opinion is supported by statements from informants from tax consultants that the challenge is the complicated administration. There are too many stakeholders involved in the provision of incentives. This statement is in line with the research by Azzahra et al. (2024), which states that taxpayers must go through a fairly complicated administrative process to obtain tax incentives. In another study, Alaika (2024) also said that complicated administrative procedures are still an obstacle at this time.

Informants from the DJSEF provided statements regarding the challenges of inter-agency coordination. They gave an example that data requests cannot be made quickly. To obtain the data, it must first go through an agency. This causes the data received to be delayed from the initial estimate. As a result, decision-making will also be delayed. Several agencies have developed separate data systems and use different standards, formats, frequencies, and classifications (Azhari & Nasution, 2025). This has resulted in a lengthy synchronization process.

Furthermore, informants from DJSEF also stated that there are challenges related to the dynamics of international policy. In the G7 agreement, the United States will not implement the Global Minimum Tax provisions. Parent companies from the United States will not implement IIR

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and UTPR. As a country with significant influence, the steps taken by the United States will certainly be taken into consideration by the OECD. The OECD Model Rules that have been ratified may be revised again in light of the foreign policy decisions taken by the United States. This will have an impact on the SOPs that will be developed by the Indonesian government.

QRTC Implementation Strategy: Strategies in the communication aspect. Informants from academia suggested that a possible communication strategy would be to hold public consultations. In other words, the government could engage taxpayers directly in discussions about the QRTC incentive scheme. This was also supported by a statement from an informant from the DJSEF, who said that public consultations were important in redesigning tax incentives. Direct public consultations were preferable to dissemination via social media..

Furthermore, the informant from DJSEF added that another communication strategy that can be implemented is socialization to taxpayers. Socialization here aims to explain the mechanism for providing QRTC incentives if they are to be implemented in Indonesia. Tax incentive socialization has a positive correlation with taxpayers' understanding of tax incentives (Oktaviani & Yuliati, 2022). Furthermore, good knowledge of tax incentives will also increase taxpayers' awareness of complying with their tax obligations (Naitili et al., 2022).

Strategies in the resources aspect. Informants from academia and the DJSEF stated that benchmarking with other countries is necessary in designing the redesign of these tax incentives. This is done to identify examples of appropriate schemes. However, adjustments to our country's circumstances based on the benchmarking results are still required. There needs to be an adjustment between the benchmarking results and the fiscal capacity of the country itself (Kronfol & Steenbergen, 2020). This is done to maintain the fiscal space of the state budget.

Furthermore, informants from academia and the DJSEF stated that the government also needs to make improvements in the supporting infrastructure or technology. This is done to make it easier for taxpayers to access services related to these incentives. Moreover, Coretax is still new and experiencing disruptions, so further improvements are needed. In fact, Coretax was created to automate various business processes to facilitate taxation services (Cindy & Chelsya, 2024). Based on this, Coretax needs to be improved again to be more stable for the smooth implementation of taxation services (Salma Aqilah et al., 2025).

Strategy in the disposition aspect. Informants from DJSEF stated that the strategy that can be implemented is a workshop. This is done by inviting speakers who are experts in the field of fiscal incentive redesign in this era of global minimum tax. In addition, self-training can also be carried out by employees to develop their capacity. These activities can be carried out during pre-reorganization and post-reorganization. This is proof of a policy implementer's dedication to the provisions made.

This statement is in line with Alaika (2024), who states that the quality of employees needs to be improved through employee training activities. In addition, the Ministry of Finance also conducts face-to-face training, blended learning, and fully e-learning as a form of capacity building for human resources(Nurnadhifa & Syahrina, 2021). This is in line with the theory of public policy implementation, which states that in strengthening the disposition aspect, it is not only the number of staff that matters, but also the competence and capabilities possessed by the staff.

Strategies in the bureaucratic structure aspect. Informants from Tax Consultants stated that legal certainty needs to be established by creating clear provisions or regulations. This aims to make taxpayers more confident about the implementation of tax incentives. That way, the implementation of tax incentives will run optimally. This statement is in line with research conducted by Azzahra et al. (2024), which states that legal certainty is important in the implementation of tax incentives.

Furthermore, the informant from the Tax Consultant added a strategy to simplify the rules. According to the informant from the Tax Consultant, most taxpayers do not like rules that are quite complicated. Therefore, taxpayers will not experience confusion if they want to take advantage of these incentives. This statement is also in line with the research by Azzahra et al. (2024), which explains the need to simplify the administrative process for obtaining incentives. Alaika (2024) also said that simplifying administrative procedures is a strategy that can be applied in the implementation of tax incentives.

Furthermore, informants from the DGT and DJSEF emphasized the importance of coordination between the DGT, DJSEF, and BKPM. Informants from tax consultants stated that taxpayers would prefer if there were only one stakeholder in charge of incentives. However, this one stakeholder would include representatives from BKPM, DJP, and DJSEF. In other words, it is necessary to form a team consisting of representatives from these three parties so that all matters and activities related to incentives can be carried out by this team.

CONCLUSION

Based on the research conducted, several conclusions can be drawn as follows:

a. The QRTC scheme that can meet the global minimum tax requirements has the condition that it must be given in cash or cash equivalents within four years from the time the entity meets the requirements to receive the incentive. The QRTC criteria are that it is given to multinational companies that are affected by the Global Minimum Tax and make expenditures or expenses in certain sectors. QRTC is treated as an addition to GloBE income so that it is not too significant in reducing the effective tax rate. This QRTC scheme is regulated in the Minister of Finance Regulation No. 136 of 2024.
b. The challenge in implementing QRTC in terms of communication is the difficulty of comprehensively explaining the method or mechanism of granting QRTC to taxpayers. The challenge in terms of resources is the lack of policy drafting team members at the DJSEF and inadequate infrastructure. The challenge in terms of disposition is that there are still a few employees who understand QRTC comprehensively, and there is inconsistency between the rules and the implementation of incentives. The challenge in terms of bureaucratic structure is the complicated administrative process in providing incentives, the lengthy data transfer process between agencies, and international policy dynamics.
c. The QRTC implementation strategy in terms of communication is to conduct public consultations and socialization with taxpayers and tax consultants. The strategy in terms of resources is to conduct benchmarking with other countries and also improve the infrastructure sector. The strategy in terms of disposition is to conduct workshops and independent employee training. The strategy in terms of bureaucratic structure is to establish clear SOPs, simplify regulations, and form a team to manage QRTC incentives.

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