

## ABSTRAK

Globalisasi ekonomi menimbulkan hubungan saling ketergantungan antarnegara dalam sektor finansial, perdagangan, dan produksi. Hal tersebut didorong dengan berlakunya *The General Agreement on Tariffs and Trade (GATT)*. TRIMs Agreement dan SCM Agreement merupakan perjanjian di bawah GATT yang mengatur perdagangan Internasional. Pasal 2 ayat (1) TRIMs Agreement melarang negara anggota mendiskriminasi perusahaan penanaman modal asing dengan penanaman modal dalam negeri. Sedangkan, dalam Pasal 3.1. SCM Agreement, termuat larangan bagi negara anggota WTO untuk memberikan subsidi dengan persyaratan penggunaan komponen lokal. Penelitian ini bertujuan untuk mengetahui dan mengkaji kesesuaian kebijakan Tingkat Komponen Dalam Negeri (TKDN) pada sektor Energi Baru dan Terbarukan terhadap *Article 2.1 Agreement on Trade Related Investment Measures* dan *Article 3.1 Agreement on Subsidies and Countervailing Measures*. Penelitian ini merupakan penelitian hukum yang bersifat normatif. Penelitian ini mencocokkan kesesuaian antara kebijakan hukum nasional dengan hukum internasional. Data diperoleh dari kajian pustaka melalui perjanjian internasional, peraturan perundang-undangan, dan bahan hukum sekunder. Seluruh data kemudian diuraikan secara deskriptif. Berdasarkan hasil penelitian, ditemukan bahwa penetapan Tingkat Komponen Dalam Negeri pada kegiatan usaha pembangkit listrik Energi Baru dan Terbarukan melalui Peraturan Menteri Perindustrian No. 54/M-IND/PER/3/2022 bertentangan dengan *Article 2.1 TRIMs Agreement* tentang Persyaratan Komponen Lokal. Kebijakan insentif pajak penghasilan dengan syarat komponen lokal melalui Peraturan Menteri Energi dan Sumber Daya Mineral No. 16 Tahun 2015 bertentangan dengan *Article 3.1 SCM Agreement* tentang Subsidi dengan Syarat Komponen Lokal.

**Kata Kunci : TKDN, insentif fiskal, energi baru dan terbarukan, GATT, SCM Agreement, TRIMs Agreement.**

## **ABSTRACT**

*Economic globalization creates interdependence between countries in the financial, trade, and production sectors. This is driven by the entry into force of the General Agreement on Tariffs and Trade (GATT). Article 2 (1) of the TRIMs Agreement prohibits WTO member states from discriminating against foreign investment with national companies. While in Article 3.1. of the SCM Agreements, it is prohibited for WTO member states to grant subsidies with the conditions of using local components. This study aims to identify and examine the conformity of the local content policies on renewable energy sectors with Article 2.1 Agreement on Trade Related Investment Measures and Article 3.1 Agreements on Subsidies and Countervailing Measures. This legal research is conducted as normative study. This research aim to review the consistency of national policies with international law. The data are obtained by performing library research through international treaties, regulations, and secondary legal materials. All datas are then presented in descriptive terms. Based on the results of the research, it was found that the enactment local content policy in renewable energy sector through Ministry of Industry Regulation Number 54/M-IND/PER/3/2022 is contrary to Article 2.1. of the TRIMs Agreement about Local Content Requirements, while local content subsidy policy through Ministry of Energy and Mineral Resources Number 16 of 2015 is contrary to Article 3.1. (b) of the SCM Agreement about Local Content Subsidy.*

**Keywords : local content policy, fiscal incentives, GATT, renewable energy, SCM Agreement, TRIMs Agreement.**