

Analisis kebijakan insentif pajak bagi industri pengolahan susu dalam rangka mencapai target Millenium Development Goals di 2015 = Analysis on tax incentive policy for milk processing industry in order to achive The Millenium Development Goals? target on 2015

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Abstrak

Penelitian tentang analisis kebijakan insentif pajak penanaman modal atas industri Pengolahan Susu bertujuan untuk mengetahui latar belakang dan dampak dari penerapan kebijakan pemberian insentif pajak atas Industri Pengolahan Susu tersebut. Penelitian ini juga ditujukan untuk melihat keadaan faktual dunia persusuan di Indonesia. Dengan pendekatan penelitian kualitatif dan metode pengumpulan data kualitatif, peneliti menemukan bahwa insentif pajak kepada Industri Pengolahan Susu di Indonesia diberikan pada waktu yang tidak tepat, yaitu pada saat peternak sapi lokal masih berjuang demi peningkatan kualitas dan kuantitas susu segar serta kesejahteraan mereka dan Indonesia yang masih berada pada posisi sebagai importir susu.

.....This research's purpose is to analyze the investment tax incentive policy for Milk Processing Industry and to describe the causes and the consequences from the policy tax incentive policy's application. This research is also aimed to glance at the factual condition of Indonesia's milk industry. With qualitative research approach and qualitative data collection methods, researchers found that the tax incentive policy for Milk Processing Industry was given on an inappropriate condition due to the condition of the cow farmers that still struggling for their milk's quantity and quality and also for their prosperity and Indonesia's position as milk importing country.