

## Analisis kebijakan fasilitas pajak penghasilan pada penanaman modal di bidang usaha pembibitan dan budidaya sapi potong = Analysis of income tax facilities policy on investment in the business sectors of breeding and farming beef cattle

Toni Febriyanto, author

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### Abstrak

Penelitian ini membahas kebijakan fasilitas Pajak Penghasilan pada penanaman modal di bidang usaha pembibitan dan budidaya sapi potong. Penelitian ini merupakan penelitian kualitatif. Hasil penelitian menyimpulkan bahwa latar belakang pemberian fasilitas pajak tersebut dalam rangka mensukseskan Pencapaian Swasembada Daging Sapi 2014. Adanya berbagai hambatan mulai dari pertimbangan bisnis dan faktor-faktor non-pajak lainnya menyebabkan fasilitas Pajak Penghasilan tidak diminati investor. Dalam penelitian ini peneliti memberikan tiga rekomendasi agar fasilitas Pajak Penghasilan lebih efektif dan aplikatif, yaitu: (1) perubahan besarnya persyaratan cakupan produk; (2) perluasan subjek fasilitas Pajak Penghasilan yang berhak menerima fasilitas; dan (3) perluasan objek fasilitas Pajak Penghasilan.

<hr>This study discusses Income Tax facilities policy on investment in the business sectors of breeding and farming beef cattle. This study used a qualitative approach. The results of this study concluded that this policy background is in order to succeed Beef Achieving Self-Sufficiency in 2014. There are of barriers to business considerations and other non-tax factors causing Income Tax facilities are not preferred by investors. In this study, researchers provided three recommendations so that Income Tax facilities are more effective and applicable: (1) changes in the amount of product coverage requirements, (2) the expansion of eligible person receiving facilities, and (3) the expansion of facilities Income Tax objects.