

Evaluasi kebijakan fasilitas pajak penghasilan atas industri pengolahan kakao di Indonesia = The evaluation of income tax incentives policy granted to cocoa processing industries in Indonesia

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Abstrak

Penelitian ini membahas mengenai evaluasi kebijakan fasilitas pajak penghasilan untuk industri pengolahan kakao. Pembahasan ditujukan untuk menganalisis pencapaian tujuan kebijakan insentif pajak penghasilan berupa tax allowance atas industri pengolahan kakao berdasarkan efektivitas, kesamaan, dan ketepatan. Penelitian dilakukan dengan pendekatan kualitatif dengan teknik pengumpulan data melalui studi pustaka dan studi lapangan. Hasil penelitian menunjukkan bahwa insentif pajak penghasilan berupa tax allowance kurang efektif dalam meningkatkan investasi di sektor industri pengolahan kakao, kebijakan tax allowance tersebut menimbulkan ketidakadilan pada distribusi kesempatan, biaya dan manfaat. Syarat yang ditentukan pada kebijakan tax allowance kurang tepat diberikan kepada industri pengolahan kakao.

This research discussed about the evaluation of the policy of tax for cocoa processing industry. The discussion was aimed to analyze the attainment of policy objectives of tax incentive as tax allowance of cocoa processing industry based on effectiveness, equality, and appropriateness. The research was a qualitative research and used literature and field study as data collection techniques. The results of the research showed that the tax incentive as tax allowance is less effective on increasing the investment in cocoa processing industry sector. The policy of tax allowance caused inequality on the distribution of opportunities, costs, and benefits. The requirement defined in tax allowance policy is less appropriate to be given for cocoa processing industry.