

## Evaluasi kebijakan pemberian insentif pajak penghasilan pada industri pengolahan kelapa sawit di Indonesia = Evaluation of income tax policy incentives on oil palm processing industry in Indonesia

Pretty Wulandari, author

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### Abstrak

Penelitian ini membahas kebijakan insentif Pajak Penghasilan pada penanaman modal di industri pengolahan kelapa sawit. Penelitian ini merupakan penelitian kualitatif. Hasil penelitian menyimpulkan bahwa latar belakang pemberian fasilitas pajak tersebut dalam rangka peningkatan investasi demi mendorong hilirisasi industri pengolahan kelapa sawit. Adanya berbagai hambatan mulai dari pertimbangan bisnis, faktor pajak dan non-pajak lainnya menyebabkan fasilitas Pajak Penghasilan tidak diminati investor untuk beberapa sektor pengolahan kelapa sawit. Peneliti memberikan rekomendasi agar fasilitas Pajak Penghasilan lebih efektif dan aplikatif, yaitu: penurunan threshold nilai investasi, mempertahankan tarif bea keluar CPO, perbaikan infrastruktur dan kemudahan pembebasan lahan dan perizinan.

.....This research discusses the income tax incentives to investments in palm oil processing industry. This study is a qualitative research. The research concludes that the background providing incentives tax in order to encourage increased investment for the downstream of palm oil processing industry. A number of obstacles ranging from business considerations and factors tax or other causes of non-tax Income Tax facilities are not attractive to investors. Researchers gave recommendations that facility income tax is more effective and applicable, such as decrease the threshold value of investment, retaining the CPO export tax rate, improvement infrastructure, and ease of land acquisition and licensing.