

Evaluasi kebijakan insentif pajak penghasilan dalam mendukung pengembangan industri panas bumi di Indonesia = Policy evaluation of income tax incentive for supporting geothermal industries development in Indonesia

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Abstrak

Dalam melaksanakan amanat UU PPh nomor 36 tahun 2008 tentang pemberian keringanan pajak penghasilan. Pemerintah membuat peraturan pelaksana yang tercantum pada PP nomor 52 tahun 2011. Salah satu industri yang mendapatkan insentif pajak penghasilan adalah Industri Panas Bumi. Namun sejak disahkannya peraturan ini belum ada industri panas bumi yang mengajukan fasilitas ini. Berdasarkan latar belakang tersebut, peneliti ingin menganalisis dasar dan perkembangan pemberian insentif pajak penghasilan di Indonesia, menganalisis peran insentif pajak penghasilan atas industri panas bumi. Selain itu, menganalisis substansi kebijakan insentif pajak penghasilan dengan menggunakan teori evaluasi knoepfel terdiri dari extent of target group, effectiveness, dan relevance. Dengan menggunakan pendekatan penelitian kualitatif, tujuan penelitian deskriptif dan teknik pengumpulan data dengan wawancara dan studi literatur.

Peneliti menemukan bahwa pemerintah tidak konsisten dalam pemberian insentif karena masih terdapat insentif pajak yang tidak ada peraturan pelaksanaannya, Insentif pajak penghasilan bukan menjadi satu-satunya faktor pertimbangan investasi panas bumi. Selain itu, insentif pajak penghasilan tidak dapat menarik investor karena tidak sesuai dengan karakteristik industri panas bumi.

Government have made some regulation on Government Regulation about income tax incentive for investment in Indonesia. It was mandated by law of income tax. One of industries who get incentive is Geothermal Industries. But, about more than 5 years this regulation was implemented, no one geothermal industries proposed to get this incentive.

Based on this problem, researcher wants to analyze about substantiation policy of income tax incentive. Beside that, researcher wants to know what is based on geothermal regulation. The last aim for researching is evaluate the policy of income tax incentive with knoepfel's theory such as extent of target group, effectiveness, and relevance. With qualitative research approach, descriptive research purposes and interview and Library Research data collection methods.

Researcher found that government inconsistent in making regulation of incentive. Because there was regulation didn't have execution regulation. Tax income incentive was not one of factors of investor consideration will invest or not. And then, tax income incentive couldn't make investor interest because geothermal industries have different characteristics with other.