

# Rekonstruksi kebijakan insentif pajak menuju industri rendah karbon = Tax incentives policy reconstruction toward low carbon industries / Titi Muswati Putranti

Titi Muswati Putranti, author

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## Abstrak

[<b>ABSTRAK</b><br>

Dalam rangka merealisasi pertumbuhan ekonomi agar meningkatkan daya serap tenaga kerja dan kesejahteraan masyarakat, telah terjadi peningkatan kegiatan industri. Peningkatan kegiatan industri yang mengandalkan energi fosil dalam jangka panjang dapat memicu kontribusi emisi semakin tinggi yang tidak diperhitungkan melalui pasar produsen dan konsumen. Perlu upaya pemerintah agar terjadi transformasi pergeseran dari industri tinggi karbon (high carbon industries) ke aktivitas industri ke arah resources efficiency dan mendorong penggunaan sumber energi baru terbarukan menuju industri rendah karbon (low carbon industries).

Seperti yang terjadi di berbagai Negara, untuk mendorong investasi dan kegiatan di sektor industri rendah karbon, Pemerintah memberikan berbagai insentif pajak. Namun berbagai insentif yang secara fiscal juga merupakan subsidi pemerintah melalui pengorbanan penerimaan pajak tersebut, dirasakan belum cukup efektif. Disertasi ini bertujuan merekonstruksi kebijakan insentif pajak untuk mendorong industri rendah karbon. Analisa hasil penelitian dimaksudkan untuk menggambarkan dan mengevaluasi kondisi kebijakan insentif pajak saat ini, menganalisa faktor-faktor penghambat dan kelemahan instrumen kebijakan insentif pajak serta mengusulkan desain rekonstruksi kebijakan insentif pajak yang dapat dibangun menuju industri rendah karbon di Indonesia.

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## Penelitian

ini menggunakan paradigma konstruktivisme dan menggunakan kualitatif system dynamics.

Hasil evaluasi menunjukkan insentif pajak masih diberikan secara parsial, tersebar, serta belum terfokus pada upaya penurunan emisi gas rumah kaca (GRK) pada sektor industri sehingga kebijakan insentif pajak dinilai masih belum efektif. Berdasarkan lima kriteria prinsip perpajakan yang ideal menunjukkan bahwa administrasi pelaksanaan pemberian insentif pajak tidak sederhana. Insentif pajak tidak bersifat netral dan tidak menarik industri karena tidak ekonomis. Peraturan pajak yang tidak transparan dan birokrasi pemerintah telah menghambat sehingga implementasinya masih sulit. Hambatan dan kelemahan pemberian insentif pajak yaitu kurangnya koordinasi para implementor kebijakan, pengukuran insentif yang belum optimal, tidak adanya blueprint pengembangan industri, dan kebijakan

yang tidak memihak industri dalam negeri dan industri kecil. Desain rekonstruksi kebijakan insentif pajak yang diusulkan harus mempertimbangkan empat aspek yaitu prinsip pemberian insentif pajak, bentuk insentif pajak, manfaat insentif pajak dan syarat pemberian insentif pajak. Desain rekonstruksi insentif pajak yang ditawarkan diyakini dapat menjadi kunci untuk mendorong perubahan perilaku industri ke arah efisiensi energi dan beralih ke energi baru terbarukan untuk mendorong industri rendah karbon dan menghasilkan keunggulan kompetitif.;

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<b>ABSTRACT</b><br>

To realize the economic growth that absorpt of labor and improve the welfare society there has been an increase in industrial activities. The increase of industrial activities which still rely on fossil fuels in the long term can lead to higher emission contribution. This emission is not calculated in producer and consumer markets. It should be the government's efforts to transform high-carbon industries to resources efficiency of industrial activity. The government also should encourage the use of renewable energy sources towards low carbon industries. In many countries, to encourage investment and activities at low carbon industries, the government provide the tax incentives. However various fiscal incentives which are also a government subsidy through the sacrifice of the tax revenue, is not effective. This research is aimed to analyze why the reconstruction design of tax incentives policies is needed that would lead to lowcarbon industries.

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This research applies qualitative system dynamics and Nvivo.

The evaluation result show that the tax incentives schemes are granted partial, scattered, and have not focused on efforts to reduce green house gases (GHG) emissions in the industrial sectors thus tax incentive policies have not been effective. The evaluation results based on five ideal principles of taxation show that the tax administration implementation are not simple. In addition, tax incentives are not neutral and not efficient. Further, tax rules are not transparent and the government bureaucracy implementation is still complicated. Barriers and weaknesses of the tax incentives are caused by firstly, lack of coordination among the policy implementor, secondly, insentives measurements are not optimal, thirdly, lack of industrial development blueprint and lastly, policies tend to be pro-capitalist. The reconstruction of proposed tax incentive policies have to consider four aspects which consists of the principle of grant, the type, the benefit and the terms of tax incentives. Reconstruction design of tax incentives offered is believed to be the key driving to change industry behavior towards energy efficiency, switching the use of conventional energy toward renewable energy, encouraging low-carbon industries and generating competitive advantage.;

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