

# Analisis insentif pajak pertambahan nilai atas perolehan komponen atau bahan senjata dan amunisi pada PT. Persero Pindad = Analysis of value added tax incentives on the obtaining of components or materials of weapons and ammunition at PT. Persero Pindad

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20413527&lokasi=lokal>

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## Abstrak

[Bidang pertahanan dan keamanan negara merupakan salah satu aspek yang diperhatikan oleh pemerintah Indonesia. Hal ini dapat dilihat dari upaya Pemerintah dengan memberikan insentif berupa pembebasan PPN atas penyerahan dan impor

komponen atau bahan senjata dan amunisi dan juga atas penyerahan senjata dan amunisi. Diberikannya insentif ini diharapkan mampu memenuhi kebutuhan perlengkapan pertahanan dan keamanan khususnya senjata dan amunisi. Skripsi ini membahas mengenai insentif pembebasan PPN tersebut ditinjau dari manfaatnya bagi PT (Persero) PINDAD selaku pihak produsen yang dilibatkan untuk mencapai tujuan insentif tersebut dan eksternalitasnya di masyarakat (its costs to society). Penelitian ini adalah penelitian kuantitatif dengan desain deskriptif. Hasil

penelitian menemukan bahwa insentif pembebasan PPN ini tidak hanya menimbulkan potensi manfaat bagi PT (Persero) PINDAD tetapi juga menimbulkan costs bagi pihak produsen tersebut.

.....The field of national defense and security is one aspect that is considered by the Indonesian government. It can be seen from the efforts of the Government by providing incentives in the form of VAT exemption on the transfer and import of components or materials of weapons and ammunition, and also on the transfer of weapons and ammunition. The granting of this incentive is expected to fulfill the needs of defense and security supplies, especially weapons and ammunition. This research discusses about the VAT exemption incentives in terms of benefits for PT (Persero) PINDAD as the producers involved to achieve the purposes of these incentives and externalities on society (its costs to society). This research is quantitative with descriptive design. The study found that this VAT exemption is not only poses a potential benefits for PT (Persero) PINDAD but also raises the costs.;

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