

## Implementasi kebijakan fasilitas investment allowance bagi investasi di Indonesia = Policy implementation of investment allowances facility for investment in Indonesia

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### Abstrak

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Penelitian ini membahas implementasi kebijakan fasilitas pajak penghasilan berupa investment allowance pada periode PP No. 52 tahun 2011 dan PP No. 18 tahun 2015, serta bagaimana pengaruhnya terhadap investasi di Indonesia. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif. Hasil penelitian menyimpulkan bahwa meskipun jumlah realisasi investasi meningkat stabil sejak tahun 2011 hingga triwulan pertama 2016, namun tidak diikuti dengan tingginya jumlah Wajib Pajak penerima fasilitas investment allowance. Rendahnya jumlah Wajib Pajak penerima fasilitas investment allowance ini disebabkan oleh beberapa faktor. Ditinjau dari pendekatan realisasi investasi, tujuan pemerintah untuk meningkatkan investasi di Indonesia sudah cukup berhasil meskipun sulit untuk memastikan bahwa kenaikan investasi ini dikarenakan faktor insentif pajak.

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**ABSTRACT**

This study discusses about the policy implementation of income tax facility in the form of investment allowance, and how it influences the investment in Indonesia. This study used a qualitative approach to the type of descriptive approach. The research concluded that the amount of investment realization increased steadily since 2011 to the first quarter of 2016, but it was not followed by the high number of taxpayer who receive the facility of investment allowance. The low number of taxpayers who receive the facility of investment allowance were caused by several factors. In terms of the approach to the realization of the investment, the government's aim to increase investment has been quite successful even though it is difficult to ensure that the increase is due to the investment tax incentive factor.