

Evaluasi kebijakan fasilitas pajak penghasilan pada industri pengolahan ikan di Indonesia = The evaluation of income tax incentives policy on fish processing industry in Indonesia

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Abstrak

Penelitian ini bertujuan untuk menganalisis capaian tujuan kebijakan fasilitas Pajak Penghasilan berupa tax allowance dilihat dari segi efektivitas, kesamaan, dan ketepatannya pada industri pengolahan ikan di Indonesia. Penelitian ini dilakukan dengan pendekatan kualitatif dengan teknik pengumpulan data kualitatif melalui studi pustaka dan studi lapangan. Hasil penelitian menunjukkan bahwa meskipun prosedur fasilitas tax allowance sudah memenuhi prinsip kesederhanaan, akan tetapi fasilitas tersebut belum efektif untuk meningkatkan investasi karena masih sangat minim industri yang memanfaatkannya serta besarnya biaya fiskal yang harus ditanggung. Fasilitas ini juga belum tepat sasaran bagi industri pengolahan ikan karena yang bisa memanfaatkan hanya industri berskala besar, sedangkan industri pengolahan ikan masih banyak yang berskala kecil.

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This research rsquo s purpose is to analyze the achievement of the goals of the income tax incentive, which is tax allowance in terms of its effectiveness, equity, and appropriateness in the fish processing industry in Indonesia. This research was conducted with qualitative approach and qualitative data collection technique through literature study and field study. The results showed that although the procedure of tax allowance has fulfilled the principle of simplicity, but the facility has not been effective to increase investment because it is still very minimal industry that utilize it and the amount of fiscal cost that must be borne. This facility is also not appropriate for the fish processing industry because it can utilize only for large scale industry, while fish processing industry is still a lot of small scale.