

Analisis Formulasi Kebijakan Penurunan Tarif Pajak Penghasilan Badan Secara Bertahap = Analysis Policy Formulation of Gradual Corporate Income Tax Rate Reduction

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Abstrak

Penelitian ini membahas mengenai formulasi kebijakan penurunan tarif Pajak Penghasilan Badan secara bertahap. Penelitian ini bertujuan untuk membahas latar belakang alasan Pemerintah menerbitkan kebijakan penurunan tarif Pajak Penghasilan Badan secara bertahap dan formulasi kebijakan penurunan tarif Pajak Penghasilan Badan secara bertahap. Penelitian ini menggunakan pendekatan penelitian kualitatif dengan jenis penelitian deskriptif. Hasil penelitian ini adalah, pertama penerbitan kebijakan penurunan tarif Pajak Penghasilan Badan dilatarbelakangi persaingan daya tarik investasi asing dan persaingan tarif pajak dengan negara lain (race to the bottom). Kedua, terkait dengan preferensi kebijakan penurunan tarif Pajak Penghasilan Badan secara bertahap adalah supaya Pemerintah dapat menjaga potensi kerugian dari penerimaan pajak, sebagai sarana sosialisasi kebijakan kepada Wajib Pajak, dan melaksanakan amanat dari Undang-Undang. Ketiga, proses formulasi dalam kebijakan penurunan tarif PPh Badan telah melalui policy problems, policy agenda, and policy proposal. Selain itu, dalam formulasi kebijakan penurunan tarif PPh Badan telah memenuhi aspek-aspek seperti target pemberian insentif, bentuk pemberian insentif, dan terkait sistem administrasi.

.....This study aims to discuss the background of the Government's reasons for issuing a gradual corporate income tax rate reduction and the policy formulation of gradual corporate income tax rate reduction. This study uses a qualitative research approach with a descriptive type of research. The results of this study are, first, the issuance of a policy concerning corporate income tax rate reduction against the competition in attracting foreign direct investment and competition in tax rates with other countries (race to the bottom). Second, in accordance with the policy preference for gradual corporate income tax rate reduction, the Government is expected to maintain potential losses from tax revenues, as a means of policy dissemination to Taxpayers, and implement the mandate of the Act. Third, the formulation process concerning the policy of corporate income tax rate reduction has gone through the stages of policy problems, policy agenda, and policy proposals. In addition, the policy formulation of corporate income tax rate reduction has met such aspects, namely the target of incentive provision, forms of incentive provision, and in relation to the administrative system.