

# Pengaruh perubahan tarif PPh badan terhadap tingkat investasi dan penerimaan negara dari sektor PT Antam Tbk. = Impact of the Amendment of corporate income tax rate on the investment and national revenue from corporate income tax of PT ANTAM

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## Abstrak

The last amendment of the Indonesia Income Tax Law is referred to as Law Number 17 of 2000 as the amendment of the Law Number 10 of 1994 Concerning Income Tax.

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One important amendment is Article 17 paragraph (1) which is concerning the Corporate Income Tax Rate. In the article it is regulated income tax brackets and marginal income tax rate. Corporate income tax levied on taxable income brackets such as regulated in the stipulation is related to the corporate income tax rates. The results from application of the article is being tax owed of the tax payer, which in the other hand is being portion of national revenue. By which, the essence of the research is to identify the effect of the change in corporate income tax rate on the annual investment level and national income accepted from the corporate taxpayer.

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Amendment of tax rate causes the changes on owed tax amount and results cash savings as an element of business liquidity that can be used for funding its operation and investment activities.

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The background problems presented in the research raising three brief questions. The first question, what changes in the tax rate. The second, is the rate amendment influence investment level, and the third, is the amendment of tax rate influences national revenue from Corporate Income Tax of PT Antam.

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To answer the questions, it is performed a set of research by using the secondary data published by PT Antam. PT Antam is a state owned corporation domiciled in Jakarta, and engaged in mining.

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A part of the applied data is quantitative in nature and the others are qualitative. For gathering data it is used methods of library research. In general, the available data is analyzed by using descriptive method.

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Referring to the topic and variables of the research, the applied secondary data consists of investment data and corporate tax payments from 1997 to 2004. From the library research also gathered the relevant theoretical background supporting the research analyses.

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Theoretically, the people normally refer investment as the purchase of common stocks or bonds. Economist refers the purchase of new physical assets - purchases that add to aggregate demand as investment. Income taxes are percentage applied on the taxable income. In general, by lowering tax rates workers have a greater incentive to work, investors have a greater incentive to invest, and business have incentive to produce. Economist believes, in the short run, incentive effects are relatively weak, but, in the long run, they can be

important. While national income is an amount of fund receipt by the state from any sources such as income taxes.

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From the analyzes it is founded three conclusions that (1) within the amendment of corporate income tax from Law Number 10/1984 to become Law Number 17/2000 concerning Income Tax, the amendment referring with taxable income brackets only, but not in marginal income tax rate. After the amendment there are still three level of income tax rate available; namely 10%, 15% and 30%; (2) The amendment of Corporate Income Taxes Rate did not influence investment level at the PT Antam. Unless investment level indicates increasing from year to year, the amounts are not proportional with the annual income tax saving as a result from the application of the new income tax rates. Most decisions to enforce investment at the PT Antam is influenced by commercial considerations. Investments are intended to explore the available mineral resources based on the profit expectations, and (3) Theoretically, the amendment of Corporate Income Tax Rate influences national revenue from income Tax. Income Tax is based on a percentage of the taxable income.

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When corporate income tax decreased, at the PT Antam the annual tax payments fluctuate unlinear with the changes in tax rates. According to the data analyses, the tax payable besides influenced by tax rates also influenced by the level of taxable income. While taxable income influenced by the changes in volume of sales, unit prices, exchange rates, expenses, as well as profits as derivative of the increasing in annual investments.

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Based on the preceeding conclusions, it is recommended in amendment of tax law that the government authorities preferable putting attention (1) on the significance of decreasing tax payable as a result of corporate income taxes rate decreasing, (2) on performing deep research before the government planning the amendment to decrease tax rates to ascertain that the tax rate decreasing stimulate the increasing of corporate tax payers investment, and (3) for not to be ultra pessimistics concerning the tax rate decreasing as long as based on the best design to reach the increasing of investment.