

Peranan pemberian insentif pajak penghasilan terhadap Investasi Asing Langsung (Foreign Direct Investment) Negara Jepang

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Abstrak

Due to the lack of internal finance, a country might need a foreign investment. It also happens to Indonesia that is not recovery from its economic problems up to now. One of the solutions to this condition is by giving Foreign Direct Investment (FDI). By FDI it is hoped that it can employ a lot of people, and it can reduce the unemployment rate in this country, as a result it can increase the welfare of society.

This study will focus on the relation between the given PPh incentives and Japanese Investor behavior in investing its fund, elaborate and analyze Japanese Investor to tax incentives given, and research, formulate and make the analysis on which tax incentive is the best way in inviting Japanese direct investor.

This thesis is analytical descriptive which uses qualitative method by scrutinizing data in the form of information, theory from library research, then by analyzing the data to solve the formed case, so that conclusion can be drawn and suggestions and understanding to the influence in giving incentive to foreign direct investment can be given.

The references theory in this research is one instrument to invite Japanese direct investment by giving tax incentive. However, tax administration is the key on the success of tax policy.

It can be concluded that PPh facility given to tax payers in Indonesia who invest in certain business and area is quite good, in the result of the decrease of netto 30% (thirty percent) as the highest, quicken reduction and amortization, longer loss compensation and given PPh to the dividend as in Article 26 to 10% (ten percent), except if the valid tariff to the tax agreement is lower. Japanese Investors accept this facility positively, but they say it is more interesting if those tax facilities are followed by administration tax which gives law assurance.

Tax incentive given by tax law is quite interesting for the Japanese investors to invest in Indonesia, but the regulations do not give the law assurance, they who have the license hope that they will be given the tax incentive as stated in the law, furthermore, it is suggested that the government not only faces on tax incentive to invite foreign direct investment but also is concern on the law assurance, security, eliminating high economy cost and improving infrastructure. Arranged and good tax administration will give law assurance and security to the investors. Furthermore, the license to foreign investors and the given PPh facilities are managed by one institution under one roof.