

Analisis kebijakan pemberian insentif pajak penghasilan pada PP. No. 52/2011 dalam rangka mendorong investasi industri komponen otomotif di Indonesia = Policy analysis of PPh incentives tax In the PP. No. 52/2011 to encourage investment automotive components industry in Indonesia

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Abstrak

Skripsi ini membahas mengenai alasan pemerintah memberikan insentif pajak pada industri komponen otomotif. Penelitian ini adalah penelitian kualitatif dengan desain deskriptif. Hasil penelitian menyarankan bahwa sasaran pemerintah dalam memberikan insentif pajak perlu dibarengi dengan pengoordinasian pelaksanaan pemberian insentif pajak, dan penetapan pelaksanaan pengawasannya, perlunya meningkatkan upaya-upaya untuk menimalisir hambatan dalam pemberian insentif pajak serta perlunya koordinasi antara investor dan pemerintah sehingga fasilitas insentif pajak penghasilan yang diberikan dapat diimplementasikan dengan tepat.

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Abstract

The focus on this study is the reasons government giving incentives tax to automotive industry. This research is qualitative descriptive. The data were collected by means of deep interview. The researcher suggests that the government's target to provide incentives tax needs to be gathered with coordinating the implementation of incentives tax and establishment of monitoring implementation, needs for increase efforts to minimize the barriers the provision of incentives tax, needs coordination between investor and government so that the PPh incentives facilities which had given should be implemented properly.