

# Implikasi ketentuan insentif pajak (Tax Holiday/Tax Allowance) terhadap penanaman modal di Indonesia = Implications of tax incentive provisions (Tax holiday/Tax Allowance) against investment in Indonesia

Ian Maradona, author

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## Abstrak

Tesis ini membahas mengenai implikasi diundangkannya peraturan mengenai insentif perpajakan bagi investor di Indonesia terhadap iklim penanaman modal di Indonesia. Insentif yang diberikan dalam bentuk pembebasan dan pengurangan Pajak Penghasilan (PPh) Badan atau insentif lain yang dapat dipertimbangkan semisal amortisasi dan penyusutan barang modal yang dipercepat ataupun kompensasi kerugian yang dikenakan kepada investor. Penelitian ini dilakukan dengan mengambil sample proyek investasi yang dilakukan oleh Sinarmas Grup melalui banyak anak perusahaannya yang bergerak di bidang pengolahan minyak kelapa sawit dan turunannya semisal margarine, shortening, dan sisa-sisa pengolahannya berupa ampas kelapa sawit yang masih dapat digunakan sebagai pakan ternak, sebagaimana produk minyak goreng dan margarin berdasarkan Peraturan Pemerintah Republik Indonesia nomor 52 Tahun 2011 berhak mendapatkan fasilitas pengurang PPh Badan asalkan investasi dilakukan di daerah tertentu. Penelitian ini adalah penelitian hukum normatif dan tipologi penelitian kualitatif.

Hasil penelitian menunjukkan bahwa diundangkannya peraturan yang mengatur mengenai pemberian insentif pajak belum dapat dipastikan meningkatkan kuantitas investasi di Indonesia yang mana berbanding terbalik dengan tujuan diadakannya regulasi dimaksud oleh pemerintah yaitu untuk meningkatkan rating investment grade Indonesia di mata dunia internasional yang tujuan akhirnya dapat lebih banyak menarik investor dan pertumbuhan ekonomi Indonesia semakin baik, lewat penyerapan tenaga kerja dan tumbuhnya sektor Usaha Kecil Menengah di lokasi investasi dilaksanakan. Pada hakikatnya kebijakan fiskal berupa fasilitas perpajakan tidak dapat berbuat banyak apabila faktor penghambat investasi seperti: mogok buruh, perijinan yang rumit dan rawan pungutan liar, prosedur pengurusan perijinan yang kurang efisien, dan korupsi masih marak di Indonesia.

.....This thesis discusses about the implications of the enactment of legislation on tax incentives for investors in Indonesia's investment climate. Incentives are given in the form of exemption and reduction of Company Income Tax or other incentives that may be considered such as amortization and accelerated depreciation of capital goods or compensation losses charged to investors. The research was conducted by taking a sample of investment projects undertaken by the Sinarmas Group through their many subsidiaries that engaged in the processing of palm oil and its derivatives such as margarine, shortening, and the remnants of oil palm cultivation in the form of pulp that can still be used as animal feed. As cooking oil and margarine products based on the Republic of Indonesia Government Regulation Number 52 Year 2011 are entitled to a corporate income tax deduction facilities as long as the investment is made in a certain area. This research is a normative legal and qualitative research typology.

The results showed that the promulgation of government regulations for granting tax incentives has not been proven to increase the quantity of investment in Indonesia, which is inversely proportional to the purpose of the regulation is to improve Indonesia's investment grade rating in the eyes of international community

which is goal can ultimately attract more investors and the increase of economic growth in Indonesia, through more employee recruitment and the growth of Small and Medium sector investment undertaken at the investment site. In essence fiscal policy in the form of tax incentives cannot do much if the investment disincentives such as: labor strikes, permit arrangement complex and prone to illegal fees, un-efficient business permits maintenance, and corruption culture in Indonesia.