

## Disain kebijakan insentif pajak atas industri Low Cost and Green Car (LCGC) di Indonesia = Tax incentive policy design of Low Cost and Green Car (LCGC) industry in Indonesia

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### Abstrak

Penelitian ini membahas disain kebijakan insentif pajak atas industri Low Cost & Green Car (LCGC) di Indonesia. Penelitian ini mengangkat dua permasalahan, yaitu bentuk insentif yang dibutuhkan oleh industri LCGC dan manfaat yang akan diperoleh dengan diberikannya insentif pajak atas industri LCGC dengan menggunakan pendekatan kualitatif. Insentif pajak yang dibutuhkan untuk mendorong industri LCGC berupa pembebasan PPnBM atas penyerahan LCGC di dalam negeri, serta pembebasan Bea Masuk dan PPN atas impor Incompletely Knocked Down komponen LCGC. Pemberian insentif pajak ini akan mengurangi konsumsi BBM dan emisi Gas Rumah Kaca sektor transportasi, serta memajukan industri komponen kendaraan bermotor dalam negeri.

.....This study discusses tax incentive policy design of Low Cost & Green Car (LCGC) Industry in Indonesia. This research raises two issues, namely tax incentive which is required by LCGC industry and the benefits to be derived by the tax incentives being given to LCGC industry, using qualitative approach. Tax incentives require to stimulate LCGC industry are Luxury Sales Tax exemption on transfer LCGC in the country, as well as exemption from Import Duty and VAT on imported Incompletely Knocked Down of components of LCGC. These tax incentives will reduce fuel consumption and emission of transportation sector, as well as advancing domestic automotive component industry.