

Analisis implementasi kebijakan insentif pajak penghasilan untuk industri petrokimia berbasis migas dalam rangka peningkatan daya saing industri petrokimia nasional = The implementation analysis of the income tax incentives policy granted to oil and gas-based petrochemical industry to increase the competitiveness of national petrochemical industry

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Abstrak

Skripsi ini membahas kebijakan insentif Pajak Penghasilan untuk industri petrokimia berbasis migas. Pembahasan ditujukan untuk menganalisis pertimbangan pemerintah dalam menyediakan dua insentif PPh berupa Tax Holiday dan Investment Allowance untuk industri petrokimia, kemampuan kebijakan insentif PPh untuk mendorong investasi di sektor industri petrokimia, dan manfaat yang dapat diperoleh guna meningkatkan daya saing industri petrokimia nasional. Penelitian dilakukan dengan pendekatan kualitatif dengan teknik pengumpulan data melalui studi lapangan dan studi literatur.

Hasil penelitian menunjukkan bahwa Tax Holiday diperuntukkan untuk industri petrokimia hulu, sedangkan Investment Allowance diperuntukkan untuk industri petrokimia hilir. Insentif PPh ini masih belum dapat mendorong investasi di sektor industri petrokimia secara optimal karena berbagai macam hambatan. Namun, pemberian insentif PPh ini diharapkan akan dapat meningkatkan daya saing industri petrokimia nasional dengan adanya manfaat-manfaat yang terjadi.

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This undergraduate study discusses about The Corporate Income Tax Incentive Policy (PPh) granted to oil & gas-based petrochemical industry. This study analyzes the government consideration in offering these two kinds of tax incentives, Tax Holiday and Investment Allowance, for The Petrochemical Industry, the implementation of these incentives to encourage investment in order to increase the competitiveness of National Petrochemical Industry. This research have been done by using a qualitative approach, with the techniques of data collection through field and literature study.

The results of the research indicated that Tax Holiday Incentive mainly provided for the upstream industry, while Investment Allowance Incentive is mainly given to the downstream industry. Both PPh incentives still could not encouraged the increasing of investment in petrochemical industry because some constraints are still exist. However, these PPh incentives hopefully may increase the competitiveness of National Petrochemical Industry by gaining some benefits from them.