

## Analisis formulasi kebijakan fasilitas pajak penghasilan tax holiday = Analitical formulation of income tax incentive policy of tax holiday

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### Abstrak

Penelitian ini mengangkat permasalahan yaitu alasan pemerintah menerapkan tax holiday, proses formulasi tax holiday, dan tanggapan pelaku industri yang sudah existing terhadap tax holiday. Pendekatan penelitian kualitatif dengan jenis penelitian deskriptif. Hasil penelitian ini menunjukkan bahwa alasan pemerintah menerapkan kebijakan tax holiday karena amanat dari undang-undang, tax competition, dan dampak positif dari tax holiday. Proses formulasi kebijakan tax holiday telah mengikuti Peraturan Menteri Negara Pendayagunaan Aparatur negara Nomor: PER/04/M.PAN/4/2007, model rasional sederhana Patton dan Savicky, dan aspek-aspek insentif pajak menurut Easson. Akan tetapi, formulasi kebijakan tax holiday tersebut belum mengikutsertkan secara langsung pihak swasta, asosiasi, dan pemerintah daerah sehingga kurang aspiratif. Tanggapan pelaku industri yang sudah existing terhadap tax holiday adalah positif. Akan tetapi, ketentuan tax holiday kurang jelas dan rumit, serta diskriminasi antara investor baru dengan investor lama.

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The issues of this underthesis are the reason of the government implemented tax holiday, formulation process of tax holiday, respone of industry players who already existing about tax holiday. The research approach is qualitative to the type of descriptive research. The result showed that the reason of the government implemented tax holiday because of the mandate of law, tax competition, and positive effect of tax holiday. The formulation process has followed the stages of the Minister of Administrative Reform Number: PER/04/M.PAN/4/2007, according to a simple rational model of Patton and Savicky, and importance aspects of Easson. Nevertheless, the formulation is not directly involve private sector, association, and local government, so that less aspiration. Responses of existing industry to tax holiday is a positive. However, the provision of tax holiday is less clear and complex, as well as discrimination between new and old investors.