

Hubungan antara insentif pajak dan ketertarikan penanaman modal asing pma langsung pada sektor Industri Pertambangan di Indonesia =
The relationship between tax incentive and foreign direct investment s
fdi attractiveness on mining sector Industry in Indonesia

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Abstrak

This research is aimed to investigate the relationship of tax incentive and FDI and also the influence of other factors, such as the availability of natural resources, economic stability, market size, and openness to trade, to the FDI's decision. FDI measurement is using the actual figure of FDI in mining sector industry in Indonesia per GDP as the proxy. Hypothesis test is conducted using statistical method, which is Pearson Correlation Coefficient with sample of mining sector industry in general (non-oil & gas) from 2008 until 2013.

The results of this research is in contrary with the prior research's results from Babatunde & Shakirat Adepeju in 2012, which this results conclude that tax incentive has no significant relationship to the FDI's attractiveness to the mining sector industry in Indonesia. On the other hand, there are two variables that have significant relationship to the FDI's attractiveness, which is consistent with the prior research. The two variables are the availability of natural resources and the openness to trade.