

Insentif pajak dan kepabeanan terhadap kegiatan penelitian dan pengembangan IPTEK yang dilakukan oleh badan usaha = Tax policy and customs incentives for science and technology research and development activities conducted by enterprises / Rolenta Ekasari
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Abstrak

[ABSTRAK

Tesis ini membahas tentang aplikasi kebijakan pemberian insentif pajak dan kepabeanan terhadap kegiatan penelitian dan pengembangan iptek yang dilakukan oleh badan usaha. Latar belakang masalah adalah bahwa perlu adanya dukungan pemerintah terhadap perkembangan penelitian dan pengembangan iptek di Indonesia yaitu melalui kebijakan yang dikeluarkan oleh pemerintah. Selain itu adanya pengaturan-pengaturan yang berbeda tentang pemberian insentif pajak dan kepabeanan yang dibentuk oleh kementerian dan lembaga serta bagaimana kementerian dan lembaga melaksanakan kebijakan pemerintah tersebut.

Kegunaan penelitian ini akan memberikan rekomendasi dalam mengaplikasikan kebijakan pemerintah dalam hal pemberian insentif pajak dan kepabeanan terhadap kegiatan penelitian dan pengembangan iptek yang dilakukan oleh badan usaha. Penelitian yang dilakukan oleh penulis adalah penelitian hukum normatif. Hasil penelitian ini adalah mendorong pemerintah untuk memberikan kepastian hukum dalam pelaksanaan suatu kebijakan dan mencegah tumpang tindih level pengaturan peraturan perundang-undangan sehingga memudahkan badan usaha untuk menggunakan fasilitas yang diatur dalam kebijakan ini, dengan demikian juga meningkatkan perkembangan iptek dalam negeri.

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ABSTRACT

This thesis discusses the application of tax policy and customs incentives for science and technology research and development activities conducted by enterprises. The background of the problem is that the need for government support for the development of the research and development of science and technology in Indonesia is through the policies issued by the government. Besides the different arrangements on tax and customs incentives set up by ministries and agencies as well as how the ministries and agencies implement government policy.

The usefulness of this study will provide recommendations to apply government policy in terms of tax and customs incentives for science and technology research and development activities conducted by enterprises. Research conducted by the authors is a normative legal research.

Results of this study are encouraging the government to provide legal certainty in the

implementation of a policy and prevent overlapping levels of regulation of legislation making it easier for enterprises to use the facilities set out in this policy, thereby also increasing the development of science and technology in the country, This thesis discusses the application of tax policy and customs incentives for science and technology research and development activities conducted by enterprises. The background of the problem is that the need for government support for the development of the research and development of science and technology in Indonesia is through the policies issued by the government. Besides the different arrangements on tax and customs incentives set up by ministries and agencies as well as how the ministries and agencies implement government policy.

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