

# Evaluasi kebijakan pemberian fasilitas pajak penghasilan (investment allowance dan pengurangan PPh) dalam rangka penanaman modal di Indonesia = Evaluation on the income tax facility granting investment allowance and income tax deduction to boost investment in Indonesia / Mimin Nurmilah

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## Abstrak

### <b>ABSTRAK</b><br>

Tesis ini membahas evaluasi kebijakan pemberian fasilitas pajak penghasilan investment allowance dan pengurangan PPh dalam rangka penanaman modal di Indonesia. Tujuan penelitian tesis ini untuk 1 Menganalisis Faktor-faktor yang mempengaruhi penanaman modal di Indonesia 2 Menganalisis efektifitas, efisiensi, kecukupan, keadilan, responsivitas dan keadilan dari fasilitas investment allowance dan pengurangan PPh 3 Menganalisis hambatan-hambatan yang timbul dari pelaksanaan kebijakan pemberian fasilitas investment allowance dan pengurangan PPh 4 Menganalisis upaya-upaya yang dilakukan pemerintah untuk memaksimalkan pemberian fasilitas investment allowance dan pengurangan PPh. Penelitian ini menggunakan pendekatan kualitatif dengan deskriptif kriteria evaluasi menurut Dunn. Hasil penelitian menunjukkan bahwa faktor-faktor yang mempengaruhi minat penanaman modal bukan hanya dari segi fiskal, namun juga dari non-fiskal seperti infrastruktur, SDM, SDA, kepastian hukum, kondisi ekonomi dan politik serta pangsa pasar. Pemberian fasilitas perpajakan berupa investment allowance dan pengurangan PPh menurut evaluasi kebijakan Dunn, sudah memenuhi kriteria ketepatan dan keadilan. Namun belum memenuhi kriteria evaluasi efektifitas, efisiensi, kecukupan dan responsivitas. Hambatan dari pelaksanaan pemberian fasilitas pajak penghasilan badan oleh pemerintah terdiri dari hambatan internal maupun eksternal dari pelaksana kebijakan. Atas hambatan yang ada pemerintah melakukan berbagai upaya seperti melakukan deregulasi, debirokratisasi, meningkatkan koordinasi dan pelayanan bagi investor untuk dapat menanamkan modalnya di Indonesia.

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### <b>ABSTRACT</b><br>

This thesis elaborates on the evaluation on government policy of granting income tax facility investment allowance and income tax deduction to boost investment in Indonesia. The research aims at 1 analyzing the factors influencing capital investment in Indonesia 2 analyzing effectiveness, efficiency, sufficiency, fairness and responsiveness of the investment allowance and income tax deduction facilities 3 analyzing the barriers that occur from the implementation of investment allowance and income tax deduction facility policy and 4 analyzing the efforts undertaken by the government to maximize the performance of investment allowance and income tax deduction facility. This research applies qualitative method and Dunn 39 s descriptive evaluation criteria. The research shows that the factors influencing investors 39 interest for conducting capital investment are not only associated with fiscal aspects, but also the non fiscal ones, such as infrastructure, human resources, natural resources, legal certainty, economic and political condition, as well as market. The granting of tax facility in form of investment allowance and income deduction has already met the criteria of appropriateness and fairness according to Dunn 39 s policy evaluation. However,

it has not yet met the criteria of effectiveness, efficiency, sufficiency and responsiveness. The implementation of corporate income tax facility by the government is constrained by both internal and external barriers from policy maker side, to address which challenges, the government has been undertaking several efforts such as deregulation, de bureaucratization, as well as improvement of coordination and service for investors to invest in Indonesia.