

Efektivitas kebijakan fasilitas pajak penghasilan untuk penanaman modal di bidang-bidang usaha tertentu dan/atau di daerah-daerah tertentu (tax allowance) tahun 2007-2016 = The effectiveness of income tax facility policy for investment in certain business fields and or in specific areas (tax allowance) in the year of 2007 until 2016

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Abstrak

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Dalam mendorong investasi di bidang usaha dan/daerah tertentu diimplementasikan kebijakan tax allowance, namun perusahaan penerima fasilitas mengalami penurunan. Tesis ini membahas tentang efektivitas implementasi kebijakan tax allowance dan faktor yang mempengaruhinya. Penelitian menggunakan teori kebijakan publik, perpajakan, dan investasi. Menggunakan paradigma post positivist, pendekatan kualitatif, dan teknik pengumpulan data dengan wawancara mendalam. Hasil penelitian menunjukan dimensi tepat kebijakan, pelaksana, lingkungan, dan proses terpenuhi, tetapi tepat target belum terpenuhi. Implementasi kebijakan tax allowance cukup efektif dan faktor yang mempengaruhi adalah faktor pendukung dan penghambat. Agar dimensi tepat target terpenuhi dengan membuat grading kriteria perusahaan, persyaratan, dan insentif. Untuk menanggulangi faktor penghambat dengan melonggarkan kriteria dan persyaratan, dan meningkatkan sosialisasi kebijakan tax allowance.

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**ABSTRACT**

In encouraging investment in the field of business and/or certain areas implemented tax allowance policy, but the company receiving the facility has decreased. This thesis discusses the effectiveness of the implementation of tax allowance policy and the factors that influence it. Research uses public policy theory, taxation, and investment. Using post positivist paradigms, qualitative approaches, and data collection techniques with in-depth interview. The results of the research indicate the exact dimensions of policies, implementers, environments, and Process fulfilled, but the exact target has not been met. Implementation of tax allowance policy is quite effective and influence factors of supporting and inhibiting factors. So that the exact dimensions of the target fulfilled by creating a grade of company criteria, requirements, and incentives. To overcome obstacles by loosening criteria and requirements, and increasing the socialization of tax allowance policy.