

# Evaluasi kebijakan insentif pajak penghasilan berupa tax allowance pada industri pembangkit listrik tenaga bayu (angin) di Indonesia = Evaluation of tax incentive policy in the form of tax allowance for wind power industry in Indonesia

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## Abstrak

Penelitian ini membahas mengenai evaluasi kebijakan insentif pajak penghasilan berupa tax allowance yang diberikan kepada industri pembangkit listrik tenaga bayu angin di Indonesia. Tujuan penelitian ini ialah untuk menganalisis pencapaian tujuan kebijakan tax allowance dengan menggunakan indikator efektivitas, responsivitas dan ketepatan dari Dunn. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data melalui studi lapangan dan studi literatur.

Hasil penelitian menunjukkan bahwa insentif pajak penghasilan berupa tax allowance kurang efektif dalam meningkatkan investasi di bidang energi angin karena faktor ketidakpastian, tingginya kriteria penerima insentif, kurangnya sosialisasi serta peran insentif tax allowance yang kecil bagi industri ini. Adanya tujuan yang ingin dicapai pemerintah melalui suatu program merupakan faktor yang lebih mempengaruhi investasi dibandingkan pemberian insentif tax allowance.

.....This research focused on the evaluation of income tax incentive policy in the form of tax allowance given to wind power industry in Indonesia. The purpose of this research is to analyze the achievement of tax allowance policy objectives by using Dunns indicators which are effectiveness, responsiveness and accuracy. This research used a qualitative approach with field research and literature data collection methods.

The results showed that income tax incentive in the form of tax allowance is less effective in increasing investment in wind energy due to uncertainty to get tax incentive approval, high qualifications or threshold, lack of socialization and small role of tax allowance incentive for the industry. A factor that further influences the investment is the existence of objectives to be achieved by the government through a program.