

## Analisis harmful tax competition dalam kebijakan tax holiday untuk menarik investasi asing di Indonesia dan Malaysia = Analysis of harmful tax competition in tax holiday policy to attract foreign investment in Indonesia and Malaysia

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Abstrak

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Tax holiday merupakan salah satu insentif pajak yang diberikan oleh pemerintah dalam menarik investor asing. Meskipun bukan merupakan faktor utama yang mendorong investasi, tax holiday masih menjadi pilihan utama. Namun hal ini memicu timbulnya isu *harmful tax competition* di suatu kawasan regional. Tujuan penelitian ini untuk mengetahui implementasi kebijakan di Indonesia dan Malaysia serta menganalisis potensi *harmful tax practices* di kedua negara bersangkutan. Penelitian menggunakan pendekatan kualitatif dengan wawancara mendalam serta studi literatur. Hasil penelitian ini menunjukkan kedua negara memiliki potensi *harmful tax practices* meskipun tidak berpotensi pada *tax evasion* yang serius. Kedua negara tetap memiliki kedaulatan atas kebijakan pajak dengan melakukan koordinasi pajak bersama negara-negara satu kawasan regional.

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*Tax holiday is one of the tax incentives provided by the government in attracting foreign investors. Although it is not the main factor that drives investment, the tax holiday is still the main choice. However, this creates a harmful tax competition issue in a regional. The purpose of this study was to determine policy implementation in Indonesia and Malaysia and to analyze the harmful tax practices in the both countries concerned. The study used a qualitative approach with in-depth interviews and literature studies. The results of this study indicate that both countries have the potential for harmful tax practices but have no potential for serious tax evasion. Both of countries still have sovereignty over tax policy by carrying out tax coordination with others countries in the same region.*