

Analisis Dampak Tarif Pajak Rata-Rata Efektif (Effective Average Tax Rates) Terhadap Penanaman Modal Asing : Studi Data Panel Antar Negara = Impact Analysis Of Effective Tax Rates On Foreign Direct Investments : Cross Country Panel Data Study

Arissawarasty Ratih Permataningtyas, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20519711&lokasi=lokal>

Abstrak

Penanaman modal asing memiliki posisi penting bagi pembangunan ekonomi suatu negara sehingga negara berlomba mendapatkan penanaman modal asing dengan menetapkan insentif pajak berupa tarif pajak yang rendah. Dalam mengukur efektivitas insentif pajak tersebut, umumnya dilakukan menggunakan Statutory Tax Rate. Namun demikian, penelitian ini menunjukkan bahwa ukuran yang lebih tepat digunakan adalah Effective Average Tax Rates (EATR), karena mampu menjelaskan insentif pajak yang diterima oleh penanam modal. Menggunakan data panel 70 negara dari tahun 2017 sampai dengan tahun 2020, disimpulkan bahwa tingginya EATR akan menyebabkan penanaman modal asing yang masuk ke dalam suatu negara menjadi lebih kecil

.....Foreign direct investment has an important position for the economic development of a country so that many countries compete to get foreign direct investment by setting tax incentives in the form of low tax rates. In measuring the effectiveness of these tax incentives, it is generally done using the Statutory Tax Rates. However, this study shows that the more appropriate measure to use is the Effective Average Tax Rate (EATR), because it is able to explain the tax incentives received by investors. Using panel data from 70 countries from 2017 to 2020, it is concluded that a high EATR will result in smaller foreign investment entering a country