

Urgensi Kebijakan Insentif Pajak bagi Perusahaan Produsen dan Penerbit Video Gim di Indonesia = The Urgence of Tax Incentive Policy for Video Game Producers and Publishers In Indonesia

Parulian, Mikael Adisatria Blason, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920517375&lokasi=lokal>

Abstrak

Pangsa pasar video gim di Indonesia sudah sangat besar mencapai Rp 16 T di Indonesia, namun hanya 0,4% merupakan produk lokal. Kominfo dan AGI pada tahun 2020, membentuk survei berkaitan ekosistem industri video gim di Indonesia dan ditemukan masalah dalam perusahaan produsen video gim, salah satunya adalah anggaran. Kemenparekraf juga khawatir atas jumlah produk luar negeri yang memenuhi pasar video gim di Indonesia dan memiliki potensi bahaya bagi budaya Indonesia. Tujuan Peneliti ini bertujuan untuk menganalisis kelayakan kebijakan insentif pajak bagi perusahaan produsen dan penerbit video gim diterapkan di Indonesia berguna mengatasi permasalahan yang ada. Metode analisis yang digunakan dalam penelitian ini yaitu metode deskriptif analisis kualitatif. Analisis akan dilakukan dengan wawancara dan studi pustaka, menggunakan teori manfaat dan biaya sebagai dasar penelitian. Hasil penelitian menunjukkan bahwa kebijakan insentif pajak bagi perusahaan produsen dan penerbit video gim di Indonesia dapat mengatasi permasalahan anggaran produsen dan meningkatkan persebaran budaya Indonesia melalui video gim. Oleh sebab itu, kebijakan insentif pajak bagi perusahaan produsen dan penerbit video gim layak diterapkan di Indonesia, dengan salah satu potensi pajak penghasilan yang diberi kebijakan insentif pajak karena sering ditemukannya dalam perusahaan produsen dan penerbit video gim adalah Pajak Penghasilan 23 atas Royalti.

.....The video game market share in Indonesia is immense and has reach 16 trillion Indonesia Rupiah, but only 0.4% is a local product. Kominfo and AGI in 2020, conducted a survey regarding the ecosystem of the video game industry in Indonesia and found problems in video game production companies, one of which is the budget. The Ministry of Tourism and Creative Economy is also worried about the number of foreign products that fill the video game market in Indonesia and have the potential to harm Indonesian culture. The aim of this research is to analyze the feasibility of applying tax incentive policies to video game production and publisher companies in Indonesia to overcome existing problems. The analytical method used in this research is descriptive qualitative analysis method. The analysis will be carried out by means of interviews and literature study, using the theory of benefits and costs as the basis of the research. The results of the study show that tax incentive policies for video game production and publisher companies in Indonesia can overcome producer budget problems and increase the spread of Indonesian culture through video games. Therefore, a tax incentive policy for video game production and publisher companies is feasible in Indonesia, with one potential income tax that may given a tax incentive policy because it is often found in video game production and publisher companies is Income Tax 23 on Royalties