

# Efektivitas Kebijakan Super Tax Deduction Atas Kegiatan Penelitian Dan Pengembangan di Indonesia = The Effectiveness Of Super Tax Deduction Policy On Research And Development In Indonesia

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## Abstrak

Pemerintah Indonesia berupaya mendorong partisipasi sektor industri untuk melakukan kegiatan penelitian dan pengembangan (litbang). Salah satu dukungan pemerintah dalam meningkatkan litbang swasta adalah melalui penerbitan kebijakan super tax deduction (STD) atas kegiatan litbang. Akan tetapi, jumlah wajib pajak yang memperoleh konfirmasi kesesuaian untuk melakukan litbang masih sedikit jika dibandingkan dengan jumlah wajib pajak secara keseluruhan. Penelitian ini memiliki dua tujuan. Tujuan pertama adalah untuk mengevaluasi efektivitas penerapan STD atas kegiatan litbang. Tujuan kedua adalah untuk menganalisis faktor pendukung dan faktor penghambat penerapan kebijakan STD atas kegiatan litbang. Penelitian ini menggunakan metode kualitatif. Pengumpulan data dilakukan melalui wawancara mendalam dan studi kepustakaan. Berdasarkan tujuan pertama, hasil penelitian menunjukkan bahwa insentif STD belum sepenuhnya efektif dengan dua indikator dimensi. Pertama, dimensi tepat kebijakan belum berjalan optimal karena tujuan pemberian insentif STD untuk meningkatkan kegiatan penelitian dan pengembangan di Indonesia belum tercapai. Kedua, dimensi tepat lingkungan belum berjalan efektif yang disebabkan oleh potensi multitafsir terkait metode pengakuan dan pencatatan biaya litbang antara akuntansi dengan pajak. Sesuai dengan tujuan penelitian kedua, hasil penelitian menjelaskan bahwa terdapat tiga faktor pendukung dan tiga faktor penghambat dalam penerapan kebijakan STD atas kegiatan litbang. Faktor pendukung di antaranya meliputi sosialisasi kebijakan STD atas kegiatan litbang, keandalan sistem OSS (Online Single Submission) sebagai sarana pengajuan insentif, dan koordinasi antar kementerian/lembaga pelaksana. Faktor penghambat di antaranya meliputi kondisi perekonomian lesu akibat pandemi Covid-19, keterbatasan pengetahuan sumber daya dan jumlah narahubung, dan desain kebijakan STD atas kegiatan litbang yang kurang mendorong industri untuk mengajukan insentif pengurangan pajak super.

.....The Indonesian government seeks to encourage industrial sector participation in conducting research and development (R&D) activities. One of the government's supports in increasing private R&D is through the issuance of a super tax deduction (STD) policy for R&D activities. However, the number of taxpayers who have received confirmation of conformity to carry out R&D is still small when compared to the total number of taxpayers. This research has two objectives. The first objective is to evaluate the effectiveness of applying STD to R&D activities. The second objective is to analyze the supporting factors and inhibiting factors for implementing STD policies on R&D activities. This study uses a qualitative method. Data collection was carried out through in-depth interviews and literature studies. Based on the first objective, the research results show that STD incentives are not fully effective with two dimensional indicators. First, the right policy has not run optimally because the goal of providing STD incentives to increase research and development activities in Indonesia has not been achieved. Second, the right environment dimension has not been effective due to the potential for multiple interpretations related to the method of recognizing and recording R&D costs between accounting and taxes. In accordance with the second research objective, the results of the study explain that there are three supporting factors and three inhibiting factors in the

application of STD policies to R&D activities. The supporting factors include the dissemination of STD policies on R&D activities, the reliability of the OSS (Online Single Submission) system as a means of submitting incentives, and coordination between implementing ministries/agencies. Inhibiting factors include the sluggish economic condition due to the Covid-19 pandemic, limited knowledge of resources and the number of contact persons, and the design of STD policies on R&D activities that do not encourage the industry to apply for super tax reduction incentives.