

Apakah Industri di Indonesia Responsif Terhadap Pajak? = Is The Industry in Indonesia Responsive to Tax

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Abstrak

Untuk menunjang pertumbuhan ekonomi dan meningkatkan industri di Indonesia, Pemerintah menetapkan kebijakan fasilitas pengurangan tarif pajak bagi industri yang menanamkan modal baru dengan nilai tertentu yang diresmikan melalui Undang-undang Nomor 25 Tahun 2007 dan turunannya terkait penanaman modal. Namun fasilitas tersebut belum bisa mencapai target utama investasi dalam sektor industri meskipun telah dilakukan perluasan klasifikasi usaha industri pionir dan juga pengurangan nilai minimal penanaman modal. Kami menganalisa responsivitas sektor industri terhadap pajak dengan mempelajari firms behavior dan menggunakan regresi dengan data Cross Section Industri Besar Sedang di Indonesia periode tahun 2008-2014 dan 2017-2019.

.....To support economic growth and increase industry in Indonesia, the Government formalized a tax rate reduction policy for industries that invest new capital with a specific value through the Law of the Republic of Indonesia Number 25 of Year 2007 and its derivatives related to investment. However, the facility has yet to achieve the main target of investment in the industrial sector despite expanding the business classification of pioneer industries and reducing the minimum investment value. We analyze the responsiveness of the industrial sector to tax by studying firms' behavior and using regression with cross-section data of medium and large-scale companies in Indonesia for the period 2008-2014 and 2017-2019.