

## Evaluasi Kebijakan Fasilitas Pajak Penghasilan Untuk Penanaman Modal Di Bidang Usaha Hutan Jati = Evaluation of Income Tax Policy's Facility for the Investment of Teak Forest Business Sector

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### Abstrak

Penelitian ini bertujuan untuk melakukan evaluasi kebijakan Fasilitas Pajak Penghasilan (tax allowance) atas kegiatan penanaman modal bidang usaha hutan jati serta mencari alternatif kebijakan yang tepat dengan menggunakan paradigma konsep Supply-side tax policy.

Hasil penelitian ini menunjukkan bahwa diperlukan adanya suatu perubahan regulasi dalam pemberian Fasilitas Pajak Penghasilan (tax allowance) atas kegiatan penanaman modal bidang usaha hutan jati mengingat (i) belum pernah ada satu pun pelaku usaha yang memanfaatkan fasilitas ini ; (ii) sulitnya mencari luas hamparan minimal 5.000 Hektar terkait syarat pemberian fasilitas ini ; (iii) potensi sektor bisnis kehutanan Indonesia sangat melimpah ruah dan perlu dilakukan inovasi kebijakan agar pemberian fasilitas tax allowance di bidang usaha kehutanan dapat memberikan sumbangsih besar bagi penerimaan negara dan kesejahteraan rakyat.

Alternatif kebijakan yang direkomendasikan adalah melakukan inovasi kebijakan dengan tidak hanya memberikan Fasilitas Pajak Penghasilan (tax allowance) atas kegiatan penanaman modal bidang usaha hutan jati semata, namun dengan menggunakan terminologi usaha hutan jati berbasis wanatani (agroforestry) dan mengurangi jumlah minimum satuan hektar yang dipersyaratkan sebelumnya (5.000 Hektar)

.....The purpose of this research is intended to evaluate the policy of Income Tax's Facility (tax allowance) in particular, for the Investment of Teak Forest Business Sector as well as finding the alternatives of right policy by using the paradigm concept of Supply-side tax policy.

These results indicated that the regulatory change in the provision of Income Tax Facility (tax allowance) towards investment activities on business sector of teak forest is necessary by taking into account that the (i) there has never been any companies that take advantage of this facility; (ii) the difficulty of finding vast expanse of 5,000 hectares minimum requirement related to the provision of this facility; (iii) the potential business of Indonesian forest sector is very abundant and innovation policy is necessary so that the provision of tax allowance in the forestry sector can provide enormous contribution to state revenue and welfare.

The recommended of policies alternative are to regulate a policy innovation by not only provide Income Tax's facility (tax allowance) on investment activities of teak forest business sectore solely, however by using terminology of teak forest business sector-based agro forestry and to reduce the minimum of hectares number as required previously (5,000 hectares).