

Analisis Perbandingan Insentif Pajak Penghasilan Super Deduction Tax atas Biaya Penelitian dan Pengembangan di Indonesia dan Singapura = Comparative Analysis of Super Deduction Tax Incentives for Research and Development Cost in Indonesia and Singapore

Putri Rahmasari, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920557574&lokasi=lokal>

Abstrak

Penelitian ini bertujuan untuk menganalisis perbandingan insentif pajak penghasilan super deduction tax atas biaya penelitian dan pengembangan di Indonesia dan Singapura serta menganalisis implikasi yang didapatkan dari penerapan insentif tersebut. Penelitian ini menggunakan pendekatan kualitatif dengan teknik pengumpulan data studi kepustakaan dan wawancara mendalam. Hasil dari penelitian ini menunjukkan bahwa terdapat perbedaan dalam penerapan insentif super deduction tax di Indonesia dan Singapura. Dalam penerapan insentif super deduction tax di Singapura terdapat kenaikan dalam persentase dan nilai GERD serta adanya peningkatan produktivitas perusahaan setelah melakukan R&D. Oleh karena itu, pemerintah diharapkan dapat memaksimalkan pengimplementasian insentif super deduction tax atas biaya penelitian dan pengembangan (R&D) serta melakukan evaluasi seperti yang dilakukan Singapura. Selain itu, peningkatan faktor non pajak dapat menjadi faktor pendukung peningkatan R&D dibarengi dengan upaya pengawasan oleh lembaga terkait sehingga pengimplementasian insentif super deduction tax atas biaya R&D di Indonesia menjadi lebih optimal dan tepat sasaran.

.....This study aims to analyze the comparison of super deduction tax income tax incentives on research and development costs in Indonesia and Singapore and analyze the implications obtained from the application of these incentives. This study uses a qualitative approach with data collection techniques of literature study and in-depth interviews. The results of this study indicate that there are differences in the application of super deduction tax incentives in Indonesia and Singapore. In the application of super deduction tax incentives in Singapore, there is an increase in the percentage and value of GERD as well as an increase in company productivity after conducting R&D. Therefore, the government is expected to maximize the implementation of super deduction tax incentives on research and development (R&D) costs as well as carry out evaluations like what Singapore did. In addition, the increase in non-tax factors can be a factor supporting the increase in R&D coupled with supervisory efforts by related institutions so that the implementation of super deduction tax incentives on R&D costs in Indonesia becomes more optimal and on target.