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ABSTRAK

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Skripsi ini membahas mengenai pencabutan fasilitas pajak penghasilan atas industri reksa dana yang kemudian melihat pengalaman dengan kebijakan perpajakan mengenai hal yang sama di negara Malaysia. Penelitian ini menggunakan pendekatan kualitatif dengan jenis penelitian deskriptif. Hasil penelitian menyimpulkan bahwa reksa dana saat ini telah berkembang dan sudah memenuhi tujuan pemberian fasilitas pajak sehingga tidak perlu lagi diberikan fasilitas tersebut. Selain itu pencabutan fasilitas pajak penghasilan bertujuan untuk menciptakan *equal treatment* serta mengeliminasi terjadinya *tax avoidance*. Meskipun di Malaysia reksa dana dibebaskan dari pengenaan pajak, Indonesia tidak serta merta dapat mengikuti hal tersebut karena setiap negara mempunyai kebutuhan yang berbeda.

Kata kunci:
Pajak Penghasilan, Fasilitas Pajak, Reksa Dana



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ABSTRACT

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Judul : Analysis of Revocation of Income Tax Facility in Investment Fund Industry

This study describes the revocation of income tax facility that previously enjoyed by the investment fund industry in Indonesia up to 2008 and conducts a comparative analysis with those happen in Malaysia. The research is using qualitative approach with a description typed of methodology. This concludes that investment fund has tremendously growing and the government is of the view that it is time to revoke the tax incentive so that it can contribute tax collection equally and eliminate tax avoidance. Even though Malaysia exempt investment fund from income tax it does not means that Indonesia should follow because every country had different purposes. This research recommended investment manager to adjust the product of investment fund.

Key words:
Income Tax, Tax Incentive, Investment Fund