

## Analisis kebijakan investment allowance pada industri tekstil dan produk tekstil (TPT) = The analysis of investment allowance s policy on the textile industries in Indonesia

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### Abstrak

Penelitian ini membahas mengenai kebijakan investment allowance pada industri tekstil dan produk tekstil (TPT) di Indonesia. Tujuan Penelitian adalah mengetahui latar belakang dimasukkannya industri TPT dalam industri penerima fasilitas investment allowance, prosedur pengajuan fasilitas investment allowance, serta kendala penerapan fasilitas investment allowance pada industri TPT. Penelitian ini menggunakan pendekatan kualitatif, teknik pengumpulan data melalui studi lapangan dan studi kepustakaan.

Hasil penelitian menunjukkan bahwa faktor pemerataan industri serta faktor industri prioritas adalah alasan utama TPT masuk sebagai industri penerima kebijakan investment allowance. Prosedur pengajuan fasilitas investment allowance ini melalui dua instansi yaitu otoritas investasi indonesia (BKPM) dan otoritas pajak (DJP). Persyaratan yang terlalu berat, ketidaksiapan lokasi industri di luar Pulau Jawa untuk investasi industri TPT, serta adanya dispute terhadap penafsiran kebijakan adalah kendala selama kebijakan investment allowance ini diterapkan.

.....This study discusses the investment allowance's policy on textiles and textile products (TPT) Industries in Indonesia. The research's objectives are to determine the background of the textile industry have the right to get the facility of investment allowance, to explain the procedure to get investment allowance's facilities, and to find the problems on the implementation of investment allowance's facilities on textile industry. This study used a qualitative approach which objective is to make a description of the analysis of investment allowance's policy on the textile Industries in Indonesia. The collection of data are through field studies and literature studies.

The results showed that are the Industries's distribution factor and the factor of the textile industry as a priority industry is the main reason for the textile industry have the right to get investment allowance's facilities, The application procedures to get investment allowance's facilities are among the investment authority (BKPM) and the tax authority (DJP) of Indonesia, and there are some problems on implementation of this policy which are the difficulties requirements to get this facility, The unreadiness of outer Java island's sites for textile's investment, and the dispute of policy interpretation between the stakeholders.