

Effectiveness of Tax Incentives in Encouraging Investment in the Manufacturing Sector in Indonesia

Yusuf M. Hidayat

Abstract

This study aims to analyze the effectiveness of tax incentives in encouraging investment in the manufacturing sector in Indonesia. The research method used is quantitative research with a survey of manufacturing companies. The results show that tax incentives have a positive and significant effect on investment in the manufacturing sector in Indonesia.

Yusuf M. Hidayat

ABSTRACT

Xij H ZfWì ZfaUnrf Y YbaogWc UfggYaglg NXle VhYbYXle glgñ
hYfckb]hY XKU VfcgñWVbXkjh hYWad' gcbk'g UFYUnifg]h
ZbXh'gcf]gl\lg]fYgñWj YcZk\ hYfgVñihUf YURUnñVñ]gcf Y Yb
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=bfy]k]h UYcfdñcZ7\]ZigñW< fUf: lg 'GobYk\cklgUdcZggfUX
XUbUf7ciaVU@k'GWc' VZfy\lgUdb]a Yhlc' hYI b]PXGUhgG dYa Y
7ci fñZUbchY5a MVB' Uk' d'cZggf XgñVXhYgWc Ufññh'fHgUgile' gY
ciHU' fYU]h]Zfa U]cbzle kY]\ ja dffUnhY]Zfa U]cbhi gñWfYzUXle
ñWf'U]ibM]gX1Xa Yhcb]D*7M]bñacg]Wc Ufg YñWj cif le UdbUW
hYfkc_f_kjh U]cdB'a]ZfUf hU'a YYñlc' fñ]ZAVh Yfckb'fWñWj YX
cd]hcg' Gi hñYU]hcf hYb'kYhcb'le' RU_ 'Uci hgWc Ufg U]ZHYik YYa Yf

YdibUcZHI FyUW

.....b\drifcZkZggf7fg9Ug

HYgVWcZWjU' [Ug'RUQb'ZUfYghg'Ngdb'bg'USg'7UjU' [Ug'
RUQb'UcYnpYgUfYUj Ym]gl bZWBUDaci hczfY Yi Y' nNg'UWaacb
ZUfYcZaUmW hqYDU "Ug'-biiHY5igUjU'7UjU'; UghU. FUdUz

Yd fU zHI FyUW

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'Uf YU gbygU dimgY dMfYMBY Uj YWad]UBWAgg]bhUH YfU VBZlg
cikY] \ hYfVWgZwadrh] k]h U' ggnA fxi]fA Ylg⁹⁶...

HUhb]U' g]Xizfa YXhYZi bXUcb'UXdf\Ug]hg]fUcb'UgkY'ZfUai W
acfyYfHg] YVXirZgWcfm]fUbfYcb'U' Wad]UBWAgg]bhdcbnMhY
a YaVgczhUicf]]bU'Na' VhMchYfU' gWcfUgUgkY'"9 UgUBXHUHBlA'
dVlg YXUWfW'Y U U]cb'ZHYkcf_ 'cZ7Yf]WUBZfXUk]g]adUcbhYf
ckbgWcfUg] dUXhUicZchYfU' Ua]hg]Ucb'gWcfUg⁹⁶ K]h' dYcfacfyZ
hUicf]]bU'Na' U'gkY' U'gk]h' 'UfWU'hdg'9 Ug]kcf_ 'b'hYUfUcZU'
Wad]UBWAgg]b5i gU]UdcadYX]a le WadfyhY5i gU]UcY dMfYMBk]h'
hUicZchYf VihYg' U'Zf YUadY']b'ihYHI' '7cad]UBW7cdg' cZ@f] Y
7cdcbU]dg]k]h HUBBlA' UxD.]]d@] hYf⁹⁶ :bUai WacfyWf]h]XirHU
Blaz9 UgUBXD.]]d@] hYf Xadg]UXhU'U' Wad]UBWAgg]b5i gU]U
Wf]h] Y le' VY' Uf] Y Ux f]fYg] Y bck]hg]U]h] ' U' Ygi ga Y WZlg U
Ua Y]cfU]cb⁹⁶...

Df U]gac]h Yd] ~nle hYUf] YVXicZU' Wad]UBWAgg]WcfUg]]d\ckY YZ
Uf]k]fU]h] 'idhYfckbg]XirHU]h]U]]fci dcZ9 Ug]F]W]Y]ZHUHBlA' Ux
KUc' Y dVlg YXU' U]WZ']HI' '7cad]UBW7cdg' FYUAWA Yhc'c] d]m]UX
9ad]W' 9]]XW Zca' 5i gU]Uc] c]h]h] ' hYf' a Yhc'c]]W' U]hUW le'
Y U]U]h] U' Wad]UBWAgg]Uc]h] k]h hYaUmWc]W]G]UXhYh]]h] hUk]Yh
]le hUa Yhc'c] d]r]f⁹⁶ G WxW]a YU]cb]g]cZ]Na' YXig] U] YU]Xg]]Wle U'
Ua]hg]Ucb'gWcfUg]kcf]X]Y''

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