ABSTRAK

Penelitian ini dilakukan untuk mengetahui efektivitas pemberian fasilitas pajak berupa *Tax Holiday* dan *Tax Allowance* terhadap *Foreign Direct Investment (FDI).* Selain itu, penelitian ini dilakukan untuk mengetahui keuntungan dan kerugian bagi Negara Indonesia dengan diberikannya fasilitas pajak berupa *tax holiday* dan *tax allowance*. Penelitian ini menggunakan analisis deskriptif komparatif untuk membandingkan arus masuk *Foreign Direct Investment (FDI)* per tahunnya dengan diberikannya fasilitas *Tax Holiday* dan *Tax Allowance*.

Berdasarkan hasil analisis data dengan menggunakan rasio efektivitas menunjukkan bahwa efektivitas *Tax Holiday* dan *Tax Allowance* terhadap *Foreign Direct Investment (FDI)* adalah efektif. *Tax Holiday* dan *Tax Allowance* memberikan pengaruh yang signifikan terhadap arus masuk *Foreign Direct Investment (FDI)*. Berdasarkan hal tersebut disarankan agar pemberian *Tax Holiday* dan *Tax Allowance* harus tetap diawasi, dibina dan dikaji oleh Pemerintah. Selain itu, agar investor lebih tertarik untuk menanamkan modalnya, maka Indonesia lebih baik menciptakan iklim investasi yang kondusif, memperbaiki infrastruktur, tingkat pendidikan dan ketrampilan tenaga kerja, kepastianhukum, birokrasi, kondisi politik dan keamanan nasional, karena hal tersebut merupakan penghambat investasi di Indonesia.

Kata Kunci : *Tax Holiday, Tax Allowance, Foreign Direct Investment,* Investasi

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ABSTRACT

This objective of this study is to determine the effectiveness of the facility in the form of tax Tax Holiday and Tax Allowance of the Foreign Direct Investment (FDI). In addition, this study was conducted to determine the advantages and disadvantages for the State of Indonesia with a given tax facilities in the form of tax holiday and tax allowance. This study uses comparative descriptive analysis to compare the inflow of Foreign Direct Investment (FDI) annually with the given facilities Tax Holiday and Tax Allowance.

Based on the analysis of data using effectiveness ratio suggests that the effectiveness of Tax Holiday and Tax Allowance of the Foreign Direct Investment (FDI) is effective . Tax Holiday and Tax Allowance have a significant influence on the inflow of Foreign Direct Investment (FDI) . Based on this it is suggested that the provision Tax Holiday and Tax Allowance must remain monitored , supervised and reviewed by the Government . In addition, so investors are more interested to invest , then Indonesia is better to create a climate conducive to investment, improve infrastructure , education and skill level of the workforce , legal certainty , the bureaucracy , the political situation and national security , because it is a constraint to investment in Indonesia .

Keywords : Tax Holiday, Tax Allowance, Foreign Direct Investment (FDI), Investment

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