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The analysis of Fiscal Incentive Policy to the Regional Inequality

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INTRODUCTION

- a) Government could have alternatives approach to improve the economic development : Utilizing budget instrument and furnishing tax incentives.
- b) There are so many kinds of the tax incentives : tax holiday, special zones, specific tax incentives i.e Investment Tax Credits dan Investment Tax Allowance, Reduced tax rates, Exemptions from various taxes, Financing incentive etc
- c) Could the tax incentives gives the solution to reduce the problem of regional inequality ?



Skema Insentif Pajak Indonesia

1. Free Trade Zone
2. Income Tax Law Scheme
3. Custom Law Scheme
4. The combination of Tax Law and Custom Law : Specific Zone
5. Specific Economic Zone Law Scheme
6. Tax Holiday



The impact

1. Free Trade Zone
2. *Tax Allowance*
3. **Bonded Zone**
4. Integrated Economic Development Zone (KAPET)
5. Kawasan Ekonomi Khusus
6. Tax Holiday

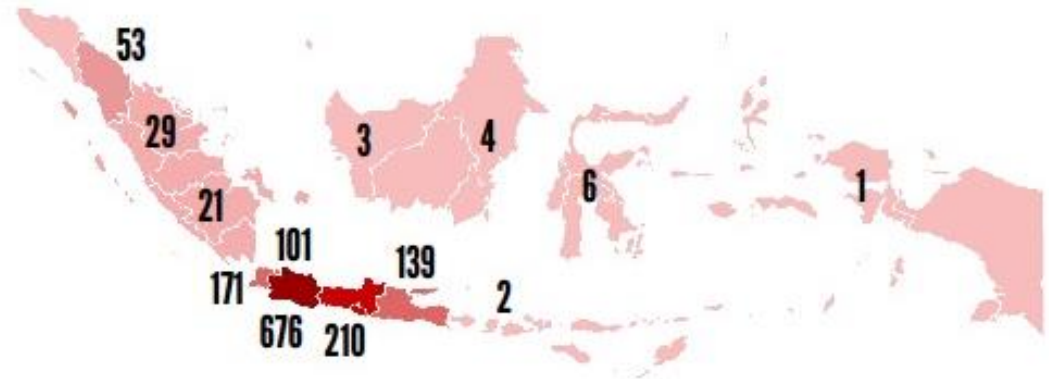


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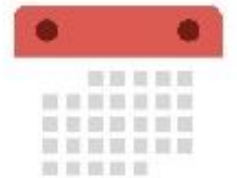
KONSENTRASI
DI JAWA
91 %

SEBARAN

Kawasan Berikat merupakan Tempat Penimbunan Berikat untuk melakukan kegiatan manufaktur dan penambahan nilai



KB DARI TAHUN KE TAHUN





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Indonesia's tax incentives scheme tried to accommodate the possibility of all kinds of that to attract the direct investment. However, the interest of investors is still under the expectation. Meanwhile, tax incentives can not reduce the existence of regional economic growth gap in Indonesia. The investor prefer facilities, which is relatively easier to obtain and are instantaneous, such as the ease of tax import incentives. More than 90% of that companies utilizing the facility are located in Java Island



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Thank You

