

ABSTRACT

Silviana Putri Krisani (01051170207)

“Implementation of income tax incentives provided by the Government for MSMEs”

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The Covid-19 pandemic case has an impact on all aspects, especially the economic aspect. MSMEs are a business sector that has had a negative impact due to the pandemic. Therefore, there is a need for government participation to assist MSMEs in overcoming difficulties during the pandemic by implementing policies regarding tax incentives or PPh. However, this opportunity was not utilized properly by SMEs. So, the purpose of this research is to find out the government's efforts to help MSMEs during the pandemic and to find the implementation of Incentive Taxes for MSMEs. This study uses a descriptive research approach. The research used in examining the problem is normative legal research which are carried out by examining statutory regulations, legal principles. The results of the study found that the implementation of tax incentive regulations for MSMEs, tax incentives are a form of offer from the government, by utilizing taxes, through the form of contributions of money or assets, this is the government's effort to help MSMEs. The government is also seeking outreach regarding tax incentives. In addition, the obstacles in implementing this policy are that taxpayers have not received complete information on tax incentives, taxpayers have not understood administrative procedures to take advantage of tax incentives so that applications cannot be processed completely, mastery of tax applications is still low so self-service cannot be utilized optimally.

Keywords: Covid 19, MSMEs, Government, Implementation, Intensive Taxes

References: 61(1979-2022)