

**Kajian Minimnya Minat Turis Asing Memanfaatkan Kebijakan Fiskal
Vat Refund Di Bandara International Adi Sutjipto Yogyakarta, Bandara
Juanda Surabaya dan Bandara Internasional Kualanamu Medan**

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PUSDIKLAT PAJAK

Abstraks

Indonesian goverment has issued a fiscal policy since April 1st, 2010 in order to increase national revenue by supporting tourism promotion activities. The supports are given through the fiscal side in the form of a vat refund (VAT refund) for foreign tourists who have spent their money in vat refund service areas such as Denpasar, Jakarta, Yogyakarta, Surabaya, and Medan. Five international airports are apparently the interest of foreign tourists who use the facilities of VAT refund is the most dominant in the international airport Ngurah Rai airport Denpasar. The Government chooses the airport with foreign tourists consider to the data obtained from the immigration office and the ministry of tourism . It is interesting to conduct a study to evaluate the lack of interest off foreign tourists of VAT refund facility in Denpasar Ngurah Rai international airport. Due to open Vat refund service counters require a lot of facilities and infrastructure as well as qualified human resources.

Keyword : Fiscal Policy, less interested , VAT Refund, Foreign Tourism, The International Airport Ngurah Rai Airport Denpasar.