Dear Editor-in-Chief

Jurnal Ilmu Lingkungan

Universitas Diponegoro

We are pleased to submit our manuscript titled **“The Role of Fiscal Incentives in Enhancing the Plastic Recycling Industry: Addressing Waste Generation in Indonesia”** for consideration in **Jurnal Ilmu Lingkungan**. This study explores the challenges and opportunities in addressing Indonesia's waste generation issue through the lens of the circular economy concept, specifically within the plastic recycling industry.

The manuscript highlights critical industry challenges, such as limited raw material availability and inadequate recycling technology, and emphasizes the need for government intervention through fiscal incentives. Using a qualitative approach and descriptive research methodology, we analyze the urgency of fiscal incentives, the challenges in formulating consumption tax policies, and strategies to optimize their utilization by industry players.

Our findings indicate that while fiscal incentives, such as cost reductions for recycling machinery, are available, their utilization remains suboptimal due to insufficient outreach and alignment issues with existing regulations. We propose actionable solutions, including enhanced coordination among policymakers and collaboration with stakeholders to improve the accessibility and impact of these incentives.

This research offers valuable insights for policymakers, industry practitioners, and academics, aligning with the aims and scope of Jurnal Ilmu LIngkungan. We believe it contributes significantly to the discourse on sustainable industry practices and waste management policy.

We certify that this manuscript is original and has not been published or submitted elsewhere. Please do not hesitate to contact us if you require further information.

Thank you for considering this submission. We look forward to the opportunity to contribute to your esteemed journal.

Sincerely,

Kayla Aurelianisa/Maria R.U.D. Tambunan