

Paradigma Baru Perpajakan di Indonesia

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=132016&lokasi=lokal>

Abstrak

Tax has a significant role on the state existence, especially for country development, the tax becomes dominant source of income for the state expenditures including the development expences. The government has effort to optimizing retribution from tax income sector in order to support various expenses of development. In case of state general revenue and expenditure budget of Indonesia, the tax has a top ranking on state revenue. Until year 2000 tax has contributed arround 60%, but after 2009 tax contribution has increased up 70% of total state revenue. Withholding tax has been used by state to finance all development programs caried out at central and local government. Tax benefit may be return to public in form of public facilities and social facilities. The question: How come if the government does not allocated fund from withholding tax as what the community needs? Bad government in management of control has caused a leaking budget on various sector which generating a bad image of tax usage as has been corrupted by irresponsible hands.