

Estimasi tax elasticity, tax buoyancy dan government tax effort untuk PPN dan PPnBM di Indonesia menggunakan metode indeks divisia : periode tahun anggaran 1985/1986-2011 = Estimation of tax elasticity, tax buoyancy and government tax effort for the value added tax and luxury sales tax in Indonesia using divisia index method : the period of fiscal year 1985/1986-2011 / Wahyu Priyambodo

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Abstrak

ABSTRAK

Tesis ini membahas estimasi tax elasticity dan tax buoyancy PPN/PPnBM di Indonesia selama periode penelitian tahun anggaran 1985/1986 sampai dengan 2011. Hasil penelitian menunjukkan bahwa besarnya koefisien tax elasticity lebih kecil daripada koefisien tax buoyancy, sehingga dapat disimpulkan bahwa kebijakan diskresi PPN/PPnBM selama periode penelitian efektif meningkatkan penerimaan PPN/PPnBM. Walaupun demikian, dengan menggunakan indikator koefisien government tax effort, diketahui bahwa upaya positif kebijakan diskresi PPN/PPnBM untuk meningkatkan penerimaan PPN/PPnBM yang selama periode penelitian diterbitkan masih dikategorikan rendah.

ABSTRACT

This thesis discusses the estimation of tax elasticity and tax buoyancy VAT / sales tax on luxury goods in Indonesia during the study period fiscal year 1985/1986 through 2011. The results showed that the magnitude of the tax elasticity coefficient is smaller than the coefficient of tax buoyancy, so it can be concluded that the policy discretion VAT / sales tax on luxury goods during the study period effectively increase VAT / sales tax on luxury goods revenue. However, by using government tax effort coefficient indicator, note that the positive efforts discretionary policies VAT / sales tax on luxury goods to increase VAT revenue / sales tax on luxury goods that during the period of the study published still considered low..