

Re-regulasi cukai hasil tembakau : evaluasi kebijakan tarif dalam kerangka roadmap industri hasil tembakau = Re-regulation of custom tariff for tobacco's products : evaluation of custom tariff policy within tobacco s products industry roadmap / Matondang, Widya Shobariyah

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Abstrak

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Kebijakan tarif cukai hasil tembakau yang dijalankan pemerintah merupakan perpaduan dari 3 (tiga) prioritas kepentingan yang berbeda, yaitu aspek kesehatan, tenaga kerja dan penerimaan. Ketiga aspek kepentingan harus mampu diakomodir dalam penyusunan kebijakan tarif cukai hasil tembakau. Oleh karenanya, Ketiga prioritas tujuan pemungutan cukai tersebut dituangkan dalam sebuah Roadmap Industri Hasil Tembakau 2007-2020, yang memaparkan visi Industri Hasil Tembakau (IHT) pada tahun 2020, yaitu terciptanya IHT yang berorientasi pada aspek kesehatan masyarakat, di samping penyerapan tenaga kerja dan pendapatan negara. Skripsi ini membahas tentang evaluasi tarif CHT dalam kerangka pencapaian Roadmap IHT 2007-2013. Penelitian ini adalah penelitian kualitatif deskriptif. Hasil penelitian menunjukkan bahwa kebijakan penetapan tarif cukai hasil tembakau tidak dilakukan sesuai dengan perguliran prioritas Roadmapnya. Dapat disimpulkan bahwa tidak terjadi perubahan paradigma (shifting paradigm) dalam pembuatan tarif cukai hasil tembakau yang seharusnya disesuaikan dengan perguliran Roadmap Industri Hasil Tembakau 2007-2013.

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ABSTRACT

The current policy regarding the custom tariff for tobacco's products in Indonesia is a combination of three different dominant interests coming from the concern regarding health issue, labor issue, and government's income issue. These interests must be considered in the policy making of determining the custom tariff for tobacco's products. Thus, those three interests are included in the Roadmap of Tobacco's Product Industry 2007 ? 2020 that explains the vision of Tobacco's Products Industry in 2020 that is to have a Tobacco's Products Industry which is also oriented in the realization of public health other than the provision of work field and the contribution to national income. This research is a qualitative descriptive research which evaluates the current custom tariff for tobacco's products in the efforts of succeeding the Roadmap of Tobacco's Product Industry during 2007 until 2013. The research shows that the policy making of custom tariff for tobacco's products was not enforced according to the Roadmap's priority. Hence, the research concludes that shifting paradigm in the policy making of determining the custom tariff for tobacco's products did not happen in which this was supposed to happen if the Roadmap of Tobacco's Product Industry during the period of 2007 ? 2013 was correctly enforced and considered during the policy making process.