

Pengaruh penurunan tarif cukai terhadap produksi rokok dan penerimaan negara studi kasus pada sigaret kretek tangan SKT dan sigaret putih tangan SPT di Indonesia = The effects of excise tax reduction on cigarette production and government revenues evidence from hand made non filtered clove cigarette and hand made non filtered non clove cigarette in indonesia

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Abstrak

[Banyak studi empiris terdahulu yang menyajikan hasil penelitian mengenai dampak kenaikan harga rokok akibat kenaikan tarif cukai terhadap konsumsi rokok dan pendapatan pajak pemerintah. Namun, hanya sedikit dari studi tersebut yang meneliti dampak pengurangan tarif cukai terhadap konsumsi rokok dan pendapatan pajak pemerintah. Dengan menggunakan data Pemesanan Pita Cukai dari Kementerian Keuangan Republik Indonesia dan metode Difference in Difference, penelitian ini bertujuan untuk mengkaji kebijakan pemerintah, yaitu pengurangan tarif cukai rokok untuk perusahaan skala kecil yang memproduksi rokok buatan tangan, Pemerintah mengklaim bahwa kebijakan yang mulai berlaku efektif pada 1 Juli 2010 tersebut disahkan dalam rangka menjawab isu terkait ketenagakerjaan sebagaimana tertuang dalam Road Map Industri Tembakau. Namun, hasil empiris penelitian ini menunjukkan bahwa kebijakan tersebut tidak memiliki pengaruh yang signifikan dalam meningkatkan produksi rokok, meskipun tanda koefisiennya sudah sesuai dengan prediksi dan klaim pemerintah. Prior economic studies provided empirical results regarding the impacts of cigarette price increase owing to excise tax increase on cigarette consumption and tax revenues. However, few papers have ever investigated the effects of excise tax cut on those two outcomes. By using data from Excise Banderole Order from Ministry of Finance of Republic of Indonesia and Difference in Difference (DID) method, this study aims at examining the government's tax-reduction policy for small-sized hand-made cigarette companies. The government claims that the policy, which came into force on July 1st, 2010, was enacted in order to address labor issue as outlined in the Road Map of Tobacco Industry. However, the empirical result shows that the policy does not have significant effect in increasing cigarette production, though the coefficients' signs are as expected and confirm the government's claim, Prior economic studies provided empirical results regarding the impacts of cigarette price increase owing to excise tax increase on cigarette consumption and tax revenues. However, few papers have ever investigated the effects of excise tax cut on those two outcomes. By using data from Excise Banderole Order from Ministry of Finance of Republic of Indonesia and Difference in Difference (DID) method, this study aims at examining the government's tax-reduction policy for small-sized hand-made cigarette companies. The government claims that the policy, which came into force on July 1st, 2010, was enacted in order to address labor issue as outlined in the Road Map of Tobacco Industry. However, the empirical result shows that the policy does not have significant effect in increasing cigarette production,

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