

## Menghadapi tantangan proposal pajak karbon di Indonesia = Facing the challenges of carbon tax proposal in Indonesia / Dian Fitriana

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### Abstrak

[<b>ABSTRAK</b><br>

Pajak karbon adalah salah satu kebijakan untuk mengatasi pemanasan global di negara maju. Tetapi, apakah kebijakan itu juga bisa diterapkan di negara berkembang masih menjadi perdebatan. Tesis ini menganalisa masalah-masalah yang memperlambat perkembangan proposal pajak karbon di Indonesia. Thesis ini menggunakan pendekatan kritis terhadap pengalaman penerapan pajak carbon di negara lain dan data pengeluaran untuk memprediksi efek dari penerapan carbon tax pada sektor rumah tangga di Indonesia. Selain itu, tesis ini juga menggunakan perbandingan akibat dari penerapan pajak karbon dengan kebijakan pencabutan subsidi terhadap bahan bakar. Hasil dari tesis ini mengindikasikan bahwa pelaksanaan pajak karbon di Indonesia akan memberikan beban pajak yang lebih terhadap rumah tangga miskin di areal pedesaan. Tesis ini juga memetakan beberapa faktor yang menghambat perkembangan rencana penerapan pajak karbon di Indonesia dan memberikan gambaran alternatif solusi untuk menangani masalah tersebut.

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<b>ABSTRACT</b><br>

A carbon tax is one policy actions used to combat global warming in developed countries. However, whether it is also applicable to developing countries is debatable. This paper analyzes problems, which slow down the progress of carbon tax proposal in Indonesia. It critically reviews the experiences of other countries and uses expenditure data to predict likely impacts on households. It also relates the effect with the removal of fuel subsidy policy. The results indicate that the carbon tax would give more tax burden on poor households in the rural areas. The paper also describes some factors that hamper the carbon tax proposal in Indonesia and depicts some alternative suggestions to address the problems, A carbon tax is one policy actions used to combat global warming in developed countries. However, whether it is also applicable to developing countries is debatable. This paper analyzes problems, which slow down the progress of carbon tax proposal in Indonesia. It critically reviews the experiences of other countries and uses expenditure data to predict likely impacts on households. It also relates the effect with the removal of fuel subsidy policy. The results indicate that the carbon tax would give more tax burden on poor households in the rural areas. The paper also describes some factors that hamper

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