

Desentralisasi fiskal dan mobilisasi penerimaan daerah kabupaten/kota: simulasi bagi hasil PPh badan dan PPN-PPnBM

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Abstrak

Fiscal decentralization involves providing revenue adequacy on the part of regional government that includes revenue sharing of central held tax and non-tax revenues. The present revenue sharing mechanism involves individual income tax and natural resources revenues. This paper argues for the sharing of other central held taxes, the corporate income tax and value added tax as both taxes are a direct result of the region's economic performance. The distribution of both taxes are based on each region's economic performance which in itself is an incentive for the regions to enhance its economic performance. The proposed revenue sharing is also in line with the spirit of fiscal decentralization.

The simulation results show that income tax and value added tax revenue sharing will increase funds that are being allocated to the regions to be 37% of total domestic revenues. The results also show that kabupaten/kota revenue on average increases about 7%. Kabupaten/kota will receive their fair share of revenue increases based on their economic performance. Other important findings from the simulation results are that the horizontal fiscal imbalance does not worsen as the impact of income tax and value added tax revenue sharing has been neutralized by the DAU formula. In other words, the DAU formula is fiscally 'equalizing'.