

## Carbon pricing and its monitoring system as a state revenue

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### Abstrak

This study aims to examine the implementation of carbon pricing collection in Indonesia. This study also provides a review of the potentials for excise revenue, income tax (PPh), and value-added tax (VAT) from carbon emissions and an effort to build integrated supervision among stakeholders. This research uses descriptive qualitative method. The research data were obtained from a review of documents and regulations regarding carbon emissions. The research was conducted by comparing the best practices in the worldwide with the Indonesia government policy on carbon taxes. The results show a great potential for the country to apply carbon pricing collection through carbon taxes, carbon permits, or cap-and-trade (emission trading system). On the other hand, the collection of a tax on carbon or cap-and-trade schemes requires complex oversight. Therefore, a synergy among institutions is needed, such as the Directorate General of Taxes (DJP), the Financial Services Authority (OJK), and the Ministry of Environment and Forestry (KLHK). The digitization of the system and the establishment of a data warehouse are the main strategies to support the performance of the task force involving the three institutions in implementing joint audits. The recommendation from this research is that Indonesia should immediately implement the carbon pricing policy and form joint audits in monitoring its implementation. This research encourages further research on carbon pricing, carbon tax, PPh and VAT, as well as research on the economic impact of the policy at each level of carbon emission rates.