



EVENT
BEA CUKAI :

BICARA CUKAI THE SERIES TEORI & FILOSOFI CUKAI



Monday, August 3rd
2020 | 09.00 WIB



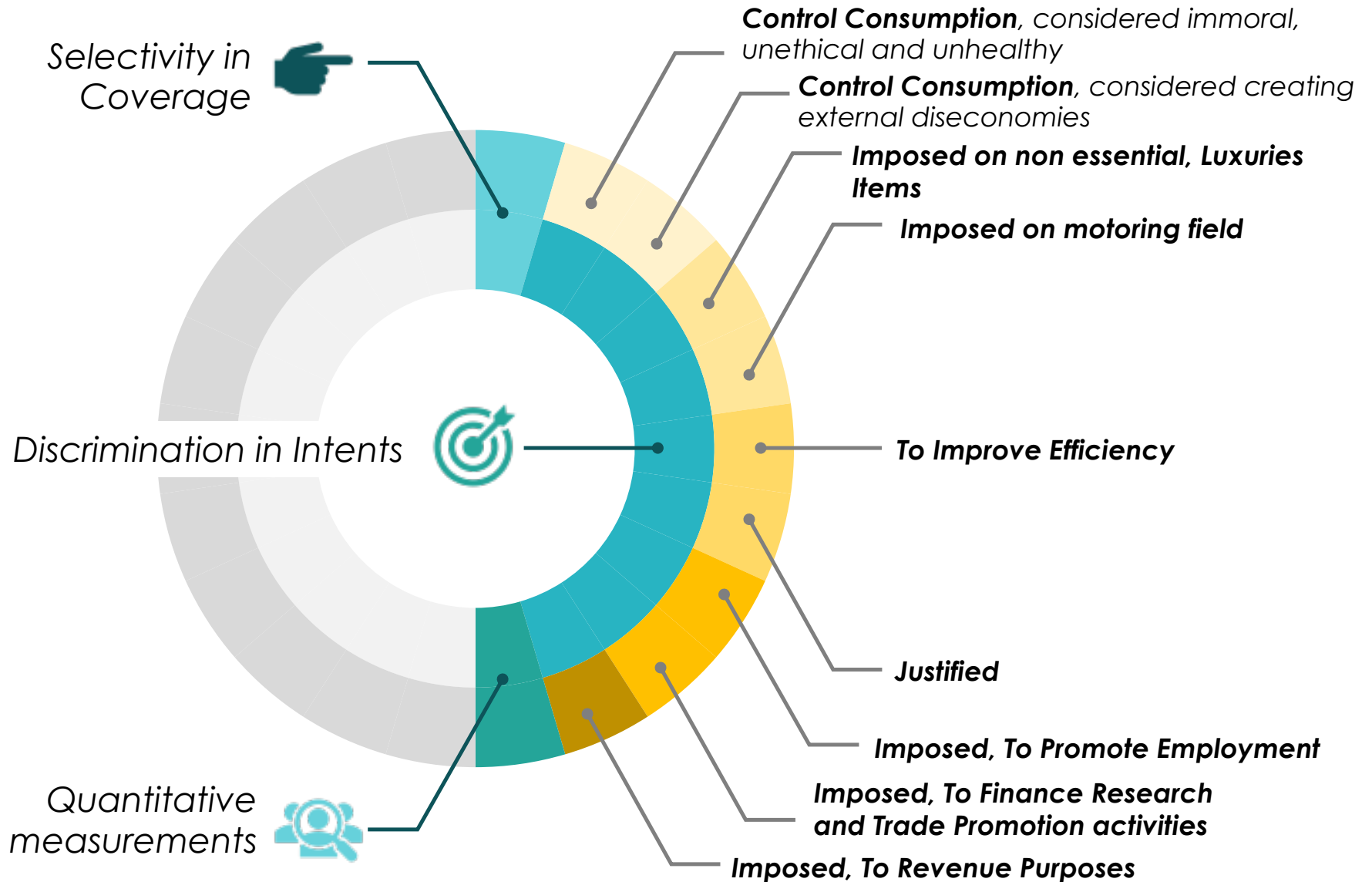
Live on Youtube
Kanal
BC TV



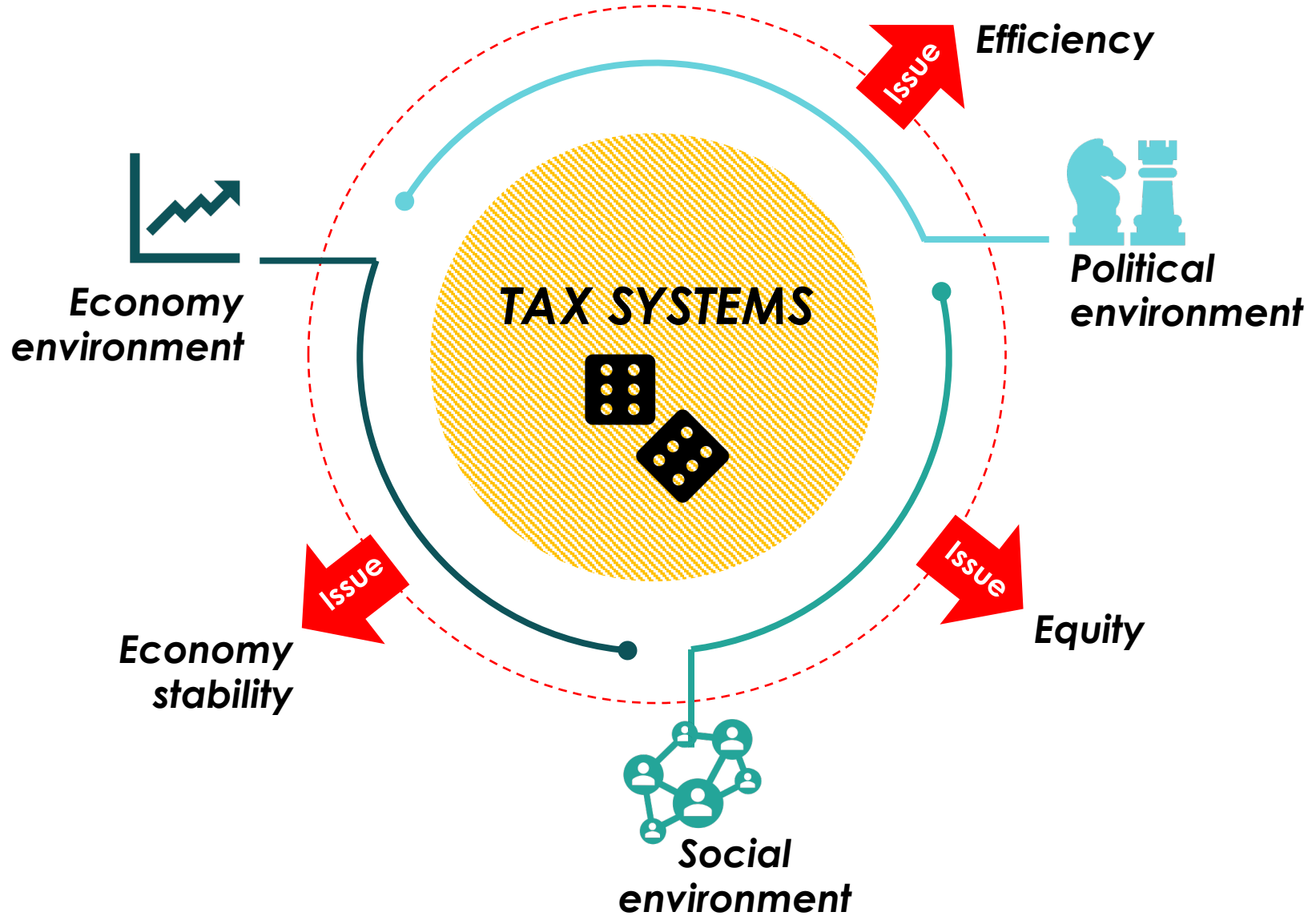
TOPICS | EXCISE TAXATION



TOPICS | DISTINGUISH FEATURES OF EXCISE TAXATION



TOPICS | ROLE OF EXCISE TAXATION



TOPICS | FACTORS THAT FAVOR EXCISE TAXATION

In predominantly subsistence economy or in early development, **large segment of population purchase only limited number of trade products that can be taxed**



In that development stage

1. **Excise assessment method is better understood**
2. **Regarded Fair**
3. **No complicated form to fill in**
4. **No temptation or opportunity to make false return**
5. **Audit un necessary**
6. **No collection arrears**

In that development stage

1. **Physical form more effective than books of account**
2. **Written record are not kept, transaction usually cash and not recorded**
3. **Tax authority has no allies**



In developing economies

1. **Voluntary compliance**
2. **Most people regard taxes as confiscatory**
3. **Physical control not easy to evade than the paper-controlled levies**
4. **Improve tax payer morale**



Excise **do not required broad base Political Support**



Honest and efficient administration is **easier to achieve; tax base is simpler**



TOPICS | ESSENTIAL CHARACTERISTICS FOR A GOOD TAX

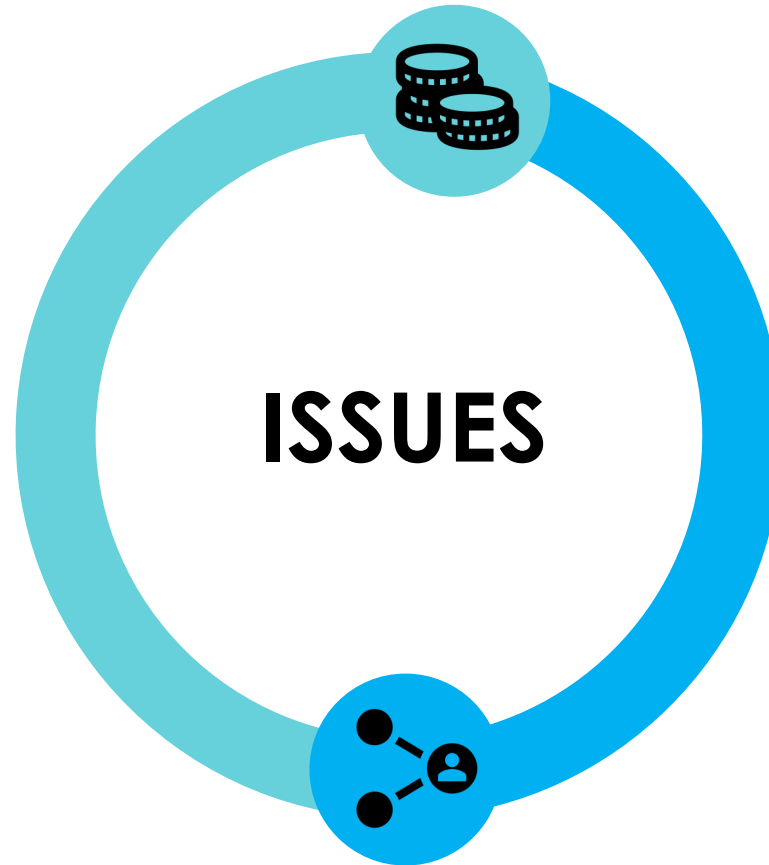
Excise system as a Tax, as TOOL of social and economic developments. Therefore have important implications for **REVENUE, INCOME DISTRIBUTION, and ALLOCATION of RESOURCES**



TOPICS | ISSUES

REVENUE SUFFICIENCY & FLEXIBILITY

Yield is adequate in relation to budgetary need (**sufficiency**); responsive to changes in those needs (**flexibility**); and stable in relation to level of economic activity (**revenue elasticity**)



SIMPLICITY & CERTAINTY

Simply in **DESIGN**, and certainty in **OPERATION**

Equity and Efficiency in taxation are highly desirable but certainly is compelling. For excise there are more room for that

Thank You

