

Pengaruh penetapan tarif cukai bir terhadap produksi bir dan penerimaan cukai bir = The impact of implementing beer excise tariff toward beer production and excise income

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Abstrak

Penelitian ini mengenai pengaruh tarif cukai bir terhadap produksi dan penerimaan cukai bir. Tujuan penelitian adalah untuk mengetahui sejauh mana pengaruh tarif cukai bir terhadap produksi dan penerimaan cukai bir. Ruang lingkup penelitian adalah tarif cukai bir, produksi bir dan penerimaan cukai bir mulai periode Januari 2001 sampai dengan Desember 2005.

Hasil analisis deskriptif menunjukkan bahwa besarnya tarif cukai sangat erat hubungannya dengan pembatasan produksi minuman mengandung etil alkohol termasuk bir serta berpengaruh pada penerimaan cukai bir pemerintah. Hasil analisis kuantitatif menunjukkan bahwa tarif cukai bir berpengaruh negatif terhadap produksi bir sebesar -0,96. Sedangkan variabel harga bir (2,32) dan jumlah tenaga kerja (0,81) berpengaruh positif terhadap produksi bir.

Dari hasil penelitian diatas penulis merekomendasikan bahwa pemerintah harus mencari keseimbangan tarif cukai bir yang optimal agar dapat mengendalikan tingkat produksi bir dan sekaligus memberikan penerimaan negara dari cukai bir. Selain itu harus disiapkan kebijakan yang komprehensif dalam penetapan tarif cukai bir yang optimal agar kebijakan (policy) yang diambil tidak malah mengakibatkan berhentinya produksi bir di Indonesia.

<hr>This research outlines the impact of beer excise toward beer production and excise income. The objective of the research is to understand the degree of beer excise tariff toward beer production and excise income. The scope of the research is beer excise tariff, its production, and beer excise income from the period of January 2001 until December 2005.

From the descriptive analysis, it is demonstrated that excise tariff is highly correlated with limiting the production of drinks contains etil alcohol including beer. Thisis also has influence toward government's income from beer excise. The result of quantitative analysis shows that beer excise tariff negatively impacts beer production in the amount of 0,96. Meanwhile, water beer price variable (2,32), and number of worker (0,81) positively influence the beer production.

From the result of the above research, the writer recommends government to find the optimum beer excise tariff that enabled government to control the beer production and at the same time contribute the government income from the beer excise. As addition to that, a comprehensive policy on the optimum beer excise tariff determination has to be prepared so the policy taken will not stop the beer production in Indonesia.