

## **Efisiensi energi, rebound effect dan reformasi pajak lingkungan di Indonesia = Energy efficiency rebound effect and environmental tax reform in Indonesia**

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### **Abstrak**

Indonesia terletak di wilayah geografis yang rentan terhadap perubahan iklim. Meskipun intensitas energinya terus menurun, namun konsumsi energi dan emisi karbon terus meningkat. Sehingga diduga terdapat fenomena rebound effect. Studi ini menggunakan model keseimbangan umum (CGE) untuk menganalisis fenomena rebound effect di Indonesia, serta dampak pengurangan subsidi energi dan pengurangan pajak pendapatan terhadap rebound effect dan perekonomian.

Hasil simulasi menunjukkan bahwa di Indonesia terdapat fenomena rebound effect, dimana pengurangan subsidi energi dapat menurunkan rebound effect secara efektif, serta berdampak positif terhadap perekonomian. Meskipun dapat menurunkan rebound effect, penerapan pengurangan pajak penghasilan berdampak negatif bagi perekonomian.

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Indonesia is located in the geographic areas that are vulnerable to global climate change. Despite the energy intensity is declining, the energy consumption and carbon emissions continue to increase. So the existence of rebound effect phenomenon is suspected. This study uses a general equilibrium model (CGE) to analyze rebound effect phenomenon in Indonesia, and also to analyze the impact of energy subsidy reduction and income tax reduction to the rebound effect and the economy.

The simulation results shows that the rebound effect phenomenon is exist in Indonesia, in which the reduction of the energy subsidies can reduce the rebound effect effectively, and it has a positive impact to the economy. Although it may reduce the rebound effect, the implementation of the income tax reduction has negative impact to the economy.