

## Dampak dari kebijakan ?satu persen? pajak pada UMKM

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### Abstrak

Since 1 July 2013 al MSME?s with annual revenues less than Rp 4.8 billion must pay tax. This paper discusses likely impacts on this policy on MSME?s in Indonesia. Theoritically, there are two possibilities that can happen, namely negative and positive. From the negative side, the level of productivity in MSME?s, especially with low revenues, will decline. Whereas from the positive side, if tax income generated from this policy is used to finance development of infrastructure and others which are important for the economic growth and the increase in average income per capita, market demand for MSME?s products will increase, which means positive for the enterprises. However its end result is still a question. Besides this theoretical analysis, this paper also gives some policy recommendations to minimize possible negative impacts of the tax policy.