

## Implementasi kebijakan pengenaan pajak pertambahan nilai atas penyerahan kakao = The implementation of value added tax policy for the supplies of cocoa

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### Abstrak

Implementasi kebijakan pengenaan Pajak Pertambahan Nilai atas penyerahan kakao berpengaruh terhadap keberlangsungan operasional industri kakao. Penelitian ini menggunakan pendekatan post positivist, jenis penelitian deskriptif, dengan tujuan menganalisis proses dan faktor-faktor yang mempengaruhi implementasi. Hasil penelitian dari ketiga faktor menunjukkan bahwa implementasi kebijakan pengenaan Pajak Pertambahan Nilai atas penyerahan kakao memiliki beberapa permasalahan yaitu luasnya wilayah indonesia, kurangnya sumber daya manusia, dan mengganggu ekonomi industri. Selain itu, dalam proses implementasi memunculkan output kebijakan baru, kepatuhan Pengusaha Kena Pajak menimbulkan penerimaan pajak, dan terganggunya cashflow industri kakao.

.....The implementation of Value Added Tax policy for the supplies of cocoa gives impact to the operational activities in that current industry. This research conducted by post positivist approach with descriptive purpose, it is to analyze the implementation process and factors that influence the implementation. The result of this are among the three factors shows the policy implementation has some problems, there are the wide of area, lack of human resource, and distract economy condition of the industry. Besides, in implementation process issued new policy output, voluntary compliance of taxable person increases tax revenue and disruption of the cocoa industry's cash flow.