

Analisis dampak liberalisasi perdagangan terhadap kinerja Direktorat Jenderal Bea dan Cukai dalam penerimaan kepabeanan impor =
Analysis of the impact of trade liberalization on the performance of the directorate general of customs and excise in import customs revenue

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20432361&lokasi=lokal>

Abstrak

ABSTRAK

Penelitian bertujuan menganalisis pengaruh liberalisasi perdagangan terhadap penerimaan kepabeanan impor, kontribusi penerimaan kepabeanan terhadap penerimaan perpajakan, serta pengakuan, pencatatan dan pelaporan penerimaan Pajak dalam Rangka Impor (PDRI). Penelitian ini menggunakan regresi linear berganda, analisis kontribusi (proporsi), dan data hasil wawancara. Hasil analisis menunjukkan liberalisasi perdagangan akan meningkatkan kinerja Direktorat Jenderal Bea dan Cukai (DJBC) karena dapat meningkatkan penerimaan kepabeanan impor (bea masuk dan PDRI), akan tetapi dengan adanya dualisme pengakuan, pencatatan dan pelaporan PDRI menyebabkan kinerja DJBC menurun. Kontribusi penerimaan kepabeanan dan cukai berpengaruh signifikan terhadap penerimaan perpajakan, kontribusi penerimaan kepabeanan berpengaruh signifikan terhadap penerimaan perpajakan, dan kontribusi penerimaan PDRI berpengaruh signifikan terhadap penerimaan perpajakan dalam negeri

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ABSTRACT

The aim of this study is to analyze the effect of trade liberalization on import customs revenue, study the contribution of customs import on tax revenue, and examine recognition, recording, and reporting of taxes on import (PDRI). This study uses analysis method of multiple linear regression, contribution (proportion) analysis, and interview results. The analysis results show the trade liberalization improves performance of Directorate General of Customs and Excise (DJBC) because it could increase import customs revenue (import duties and taxes on import), on the other hand, dualism recognition, recording and reporting of taxes on import caused performance degradation of DJBC. The contribution of customs and excise duties has significant effect on tax revenue, the contribution of customs duties significantly affect on tax revenue, and the contribution of taxes on import has remarkable impact on tax revenue in the country.