Abstract

Analysis of the Value Added Taxes Policy on Cocoa Beans and Availability of Raw Materials for Local Manufactures.

Womsiter Sinaga

The objective of this study is to find out whether the application of value added tax on cocoa beans become the main factors of shortage of cocoa beans supply to chocolate manufactures in Indonesia. This study used descriptive method to explain the VAT's procedures and system implemented to cocoa beans' trading and purposive sampling method in picking up the respondens in order to gather the necessary data and information. Data is tabulated, analyzed, and presented by table and graphics.

The Result of study shows that there is no direct and significant impact of the implementation of VAT policy on the cocoa beans to the shortage of cocoa beans supply to the Indonesia chocolate manufactures. Conversely, several managements' indication shows the improvement of company's performance after the implementation of the VAT. However, this study also found the indirect influences of the VAT policy due to the lack of socialization of the policy. Based on that findings, it is suggested that the Directorate General of Taxation to be more active in campaigning the policy and being more transparent in the implementation.