

ABSTRACT

Indonesia is a major producer of cocoa beans in the world and become one of the main export commodity of plantation sector as well as providing jobs for the community. The aim of the study was to analyze the impact of tax policy on the export performance of industrial cocoa in the international market, with export destinations are Malaysia, United States, China, the Netherlands, Singapore and Germany. implementation of policy exit tax is used as a dummy variable to see its effect on demand for cocoa exports in addition to the price of cocoa beans Indonesia, the price of cocoa beans ivory coast as cocoa prices of competitors, exchange rate, GDP per capita is used as independent variables and then the volume of cocoa exports Indonesia as a variable dependent in the study.

The data used in this study is the volume of cocoa exports in Malaysia, the United States, China, the Netherlands, Singapore and Germany, Indonesia .The price of cocoa beans and cocoa beans ivory coast prices obtained from Trade Map Using data from the International Trade Transactions in code 4 digit harmonized system (HS) in 1801, then the exchange rate or the exchange rate of the country of Malaysia, United States, China, the Netherlands, Singapore and Germany against the Dollar gained from UNCTADstat and Gross domestic Product per capita in the country Importers from the international monetary fund (IMF). The data used between the years 2002-2015, as well as other resources that have relevance. This research applies panel data regression method with Fixed Effect Model (FEM).

The results of this study indicate that the exit tax affects Export Volume of Indonesian Cocoa besides the variable price of cocoa Indonesia and Cocoa Ivory Coast was also influential in destination countries, while GDP per capita and exchange rate does not affect the volume of exports of Indonesian cocoa in export destination countries, namely Malaysia, USA States, China, the Netherlands, Singapore and Germany.

Keywords: Demand cocoa beans, export taxes of development policy, influencing factors, Fixed Effect Model (FEM)