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Nota di contenuto	<p>Contents; Introduction; I. The Context for Tax Administration Reform in Indonesia; A. The Macro-Fiscal Situation; Tables; 1. Indonesia: Total Revenue Collections FY1993/94-FY1999/00; B. The Structure of the Tax System; 2. Level and Composition of Tax Revenue in Selected Asian and Pacific Countries; C. The State of Tax Administration; II. The Tax Administration Reform Strategy; A. Analytical Framework; B. Overview of the Reform Strategy; Figure; 1. The Tax Gap and Tax Administration Measures; III. The Short-Term Reforms; Box; 1. Foundation Statements for the DGT's Medium-Term Plan</p> <p>A. The Revenue Generation Initiative B. The Large Taxpayer Initiative; C. The Electronic Payment Notification Initiative; IV. The Medium-Term Reforms; A. Extending the Initial Reforms; B. Broadening the Scope of Reforms; V. Impacts of the Reforms; A. Impact on Revenue; 3. Indonesia: Summary of Central Government Operations, 2000-2006; 4. Indonesia: VAT Revenue Projections Based on GDP Decomposition, 2000-2006; 5. Indonesia: Selected DGT Performance Indicators, 2002-2005; 6. Indonesia: Sources of the Fiscal Consolidation, 2001-2006; B. Impact on the Investment Climate</p> <p>7. Indonesia: Investment Climate Indicators, 2000-2007 VI. The Unfinished Reform Agenda; A. Rolling Out the Pilot Tax Offices; B. Further Enhancing Institutional Capacity; C. Safeguarding Revenue; VII. Lessons and Conclusions; A. Key Success Factors; B. Major Impediments; C. Conclusions; Appendices; I. Analytical Framework: Tax Administration and the Tax Yield; II. VAT Revenue Projections; References</p>
Sommario/riassunto	<p>Tax administration reforms can play an important role in fiscal adjustment. This role is examined by reviewing Indonesia's tax reform cum fiscal adjustment experience since 2001. The paper describes Indonesia's fiscal adjustment strategy, its tax administration reforms, and assesses the impact of these reforms on fiscal adjustment. Evidence suggests tax administration improvements had a strong positive impact on the tax yield and a positive effect on the investment climate. Lessons are presented for designing tax administration reforms within the context of a fiscal adjustment program and reform priorities are identified for Indonesia's ongoing efforts to strengthen tax administration.</p>