

4. Kecekapan Pencukaian

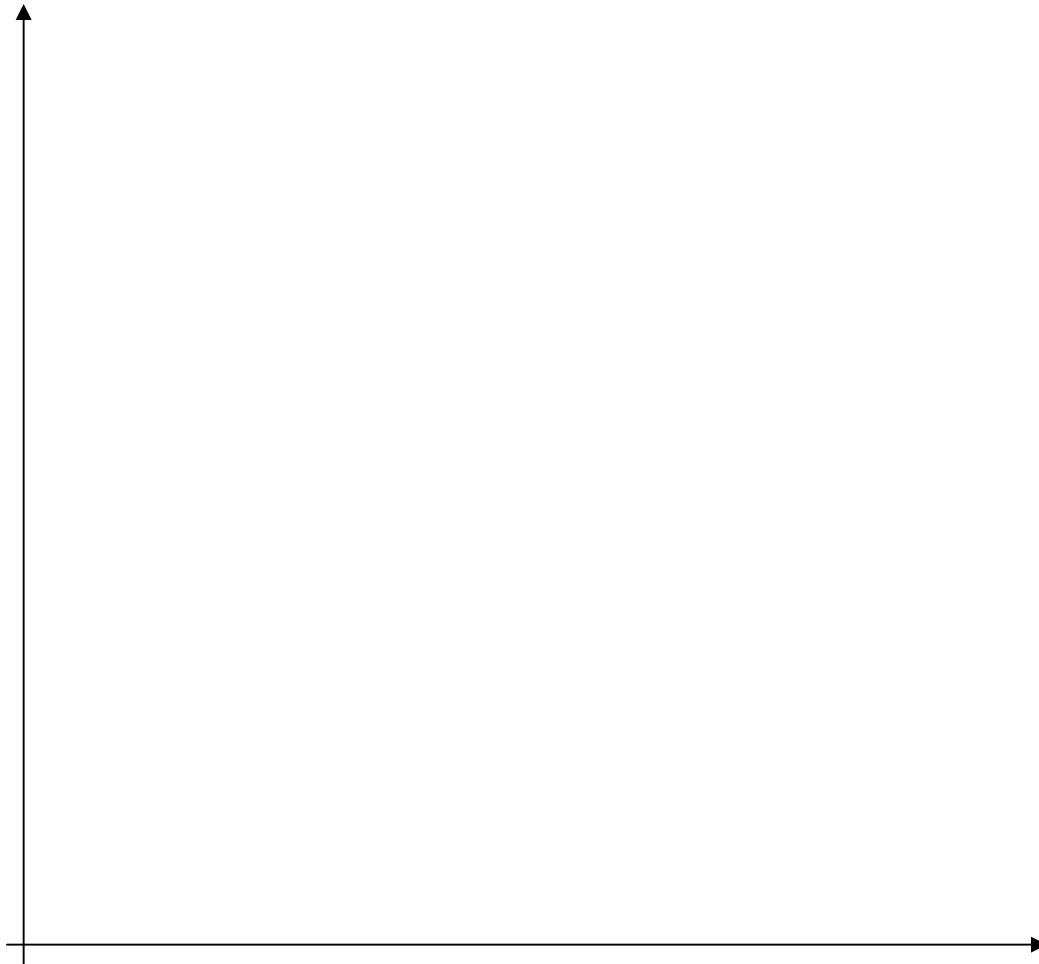
- min beban berlebihan cukai – kecekapan dlm pencukaian
- Dua konsep:

1. Ratio efficiency-loss sst cukai

- Beban berlebihan cukai / hasil cukai
- turun kegunaan cukai mempunyai ratio tinggi
tingkat kegunaan cukai mempunyai ratio rendah
- Contoh:
 - ratio e-l bg pdpt faedah = 0.35
 - ratio e-l bg pdpt sewa = 0.10

- *look!!! This an interesting topic of assignment with significant contributions on taxation policy in Malaysia.*

2. Marginal beban berlebihan cukai vs Marginal hasil cukai



Sblm cukai: c
Slps cukai t : b
Slps cuaki $t+1$: f

Kaw segiempat
= marginal beban
berlebihan cukai

Kaw marginal hasil
cukai?

- Secara matematik,

Rujuk kpd rajah sblm ini,

$$t: \text{BBC} = \text{kaw abc} = \frac{1}{2} (t)(\Delta X)$$

$$t+1: \text{BBC} = \text{kaw efc} = \frac{1}{2} (t+1)(\Delta X)$$

$$\text{Marginal BBC} = \text{kaw efc} - \text{kaw abc} = \frac{1}{2} (\Delta X)$$

Marginal hasil cukai:

-Cukai tingkat dr t ke t+1 dan hasil cukai tingkat dr tX1 ke (t+1)(X1)

-Marginal hasil cukai = (t+1)(X1) - tX1 = X1

BIG QUESTION:

Who care about these Marginal Excess burden and tax revenue?

The answer is... Mr Frank Ramsey

- Peraturan Ramsey

Untuk meminimize jumlah beban berlebihan cukai, kadar cukai dikenakan seharusnya ditetapkan supaya peratus penurunan dalam kuantiti diminta setiap barang adalah sama.

Maksudnya,

$$\frac{1}{2} (\Delta X) / X_1 = \frac{1}{2} (\Delta Y) / Y_1 = \dots$$

$$\Rightarrow (\Delta X) / X_1 = (\Delta Y) / Y_1 = \dots$$

OK, now, tell me the intuition behind this Ramsey Rule...

- Implikasi dr Peraturan Ramsey...
 - cukai atas brg berkaitan dgn *leisure* (seperti bot persendirian) memberi beban berlebihan cukai terendah (Corlett and Hague Rule)