

## ABSTRACT

**OMBEN SUBARLIH, *The Impact of Export Taxes Policy Toward Export Volume of Bounded Zone PT. SMART Tbk, Belawan, Thesis, Medan : Post Graduates Program, UNIMED, 2010***

*This research is carried out to identify and analyze the existence of export taxes and facility toward export volume of PT.SMART Tbk Belawan. It is simultaneously tested with the variable of export influence in general such as price level both in domestic and abroad as well as the exchange value. The main problems to be discussed in this research are related to the available of two governmental policies accepted by PT.SMART Tbk Belawan. The two policies are against one and another seen from the objectives. The Bounded Zone Facility means a policy of government for adding the export volume of Indonesia and it is given for the companies oriented to export. Whereas, export taxes is the governmental policy charged to the products which must be limited and controlled related to the export volume such as palm oil and derivative products.*

*PT.SMART Tbk Belawan is initially determined as bounded zone since 2004. For getting clear description regarding the influence of facility, the data in this research uses two quarters from 2000 -2008. It is the data before and after as the bounded zone. The usage on the quarter data and non monthly data because the bounded zone facility is as the place influencing the cash flow of the company, and it is with long term advantages.*

*Based on the result of regression using OLS (Ordinary Least Squares) method with significance value 5% and 10%, it is obtained the result for the domestic and abroad CPO price, exchange value, and the bounded zone facilitates have significant influence to export volume of PT.SMART Tbk Belawan. Whereas for export taxes, it does not have significant influence. The price of abroad CPO, exchange value, and the facility of bounded zone have positive correlation, whereas for the domestic CPO price, it is with negative correlation.*

*The export taxes charging does not have significant influence, whereas bounded zone facilities with significant values to the export volume per quarter of PT.SMART Tbk Belawan shows that by the existence of the facility, PT.SMART Tbk is able to increase its production into maximum level and the export bargaining price is more competitive. Hence, even though there is the export taxes, it may control the export volume following the macro economy condition which are more advantages in export market, such as the rising price of world CPO, the reduced price of domestic CPO, and/or the weakened of rupiah exchange value.*

**Key words : *Export Volume, Export Taxes, Bounded Zone Facility***