

CAUSALITY TAX, INFRASTRUCTURE SPENDING AND INVESTMENT IN LAMPUNG PROVINCIAL

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ABSTRACT

This study aims to determine the causality between the form of taxes, infrastructure spending and investment in the province of Lampung. This study uses secondary data with the time span 2001-2013. The analysis technique used is quantitative descriptive analysis using the methods used to determine the direction of granger causality between variables. The results of this research that shows that the optimum lag 2 does not occur variable causality of the three studied. From the research tax has a one-way relationship with the infrastructure spending that taxes affect infrastructure spending, taxes also have a one-way relationship with investments in which taxes affect investment, and the investment has a one-way relationship with investments in infrastructure spending that affect infrastructure spending. Advice can be given in this study is to optimize tax receipts, an increase in the quality and quantity of infrastructure.

Keywords : Causality, Tax, Infrastructure Spending, Investment