

# Analisis perencanaan pajak dengan memanfaatkan ketentuan mengenai hak-hak wajib pajak yang di atur dalam undang-undang pajak penghasilan = Analysis of tax planning using taxpayer right regulated under law on income tax (case study : PT X)

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## Abstrak

Monetary crisis on mid 97 in Indonesia have evolved to multidimensional crisis becoming a dark beginning for economic and business in Indonesia. Now, even though Indonesia has recovered bit by bit but the effect of the crisis still impacting on Indonesia economic many companies suffer from financial loss and many companies also go in bankruptcy. Meanwhile, it's a company obligation to pay tax and our duty as a good citizen for developing our country economic. These matters often became a dilemma for a company, especially for a company in recovery and reorganizing state. Because of these matters, we need tax planning to minimize tax that have to pay company has to pay, but all of that have to be under tax regulation.

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The purpose of this thesis are to explain about tax planning for taxpayer using regulation about right of the taxpayer, which is handled by regulations. Because this thesis using case study of PT X, so we only observed tax planning action of PT X such as : revaluation of fixed assets and import tax-free according to PPh article 22. Beside that the purpose are to analyze PT X Tax Planning whether in the tax regulation or not and analyzing the tax saving of PT X by using PT X right as a taxpayer.

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The type of research we use in this thesis are descriptive analytic with data gathering such as field research and library research which is from literature books, magazine, journal, tax regulation, ministerial regulation, letter of taxation directory general and intents interview under strictly guidance with auditor of company PT X, Tax Consultant, Tax Authority, and scholars.

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Some research finding are ; (1) Tax planning from PT X using tax free PPh article 22 and revaluation of fixed assets are the right of PT X as a taxpayer, (2) Tax planning mechanism if from PT X still under the tax regulation, because it isn't violating the tax regulation, (3) Income tax saving from PT X, using taxpayer right such as import tax free PPh article 22 and revaluation of fixed assets causing a good significant result. With import tax free PPh article 22, PT X has made good efficiency of cash flow and time value of money. By using outgoing fund in investment, PT X will gain return for the investments. Revaluation of Fixed assets is very efficient for optimizing loss carry-forward, avoiding the PPh article 25 (board). Besides, in the future PT X can charge the depreciation cost from the fixed assets reevaluating so can decreased the total debt.

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From the explanation above, the recommendation for PT X is the company has to increased the understanding about taxation regulation due to tax planning, and follow up with all changes, So PT X could find a good opportunity from tax planning and PT X could gain tax saving. In the other side, Government has also increased the competency of appraisal and giving import tax free PPh article 22 selectively.</i>