

Analisis potensi pajak atas transaksi perusahaan dengan departement store melalui counter : studi kasus pada PT. ABC di Jakarta

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Abstrak

Tax has an important role as a source of domestic income in Indonesia. It is expected to replace the position of Indonesia's foreign debt in financing the development. Making efforts in increasing the tax income is very necessary, such as digging the tax potentials continuously through both intensification and extension. Digging them through intensification is easier than spawning new kinds of tax because it burdens our people.

The thesis questions are whether the tax potentials can be taken from the transaction between a company and department store through its counters. If it can be done, it will increase the tax income. Many department stores spread widely and develop quickly in Indonesia, especially in big cities. The counter position from the point of view of the department store and taxation. The improvement of taxation rule over the transaction between a company and department store through its counters.

The writer used the descriptive research method with qualitative approach. It showed the different views of the company and transaction in looking at the counter position. The company views that the counter isn't separated institution instead of functioning as a marketing. Taxation sees the counter is the independent one. Such view spawns some tax potentials, such as Value Added Tax; ABC Public limited company (Plc) sells its goods in net price; Income tax; The department store provides its space for ABC Plc to sell its products. Repaying it, the company gives special price to the department store. ABC Plc takes responsibility and keeps owning its goods. Beside that it provides and finances its promotion staff, the department store only manages them. The taxation rules of the transaction between the company and the department store through its counters haven't been legalized yet.

Making policies, the tax directorate should follow the development of business. It is necessary to examine the substance of every economy transaction to be adaptive, even though many tax payers use various names. Having not legalized the taxation rules, the government needs to make the law that assures the tax payers.