

Analisis tax reliefs atas kewajiban tanggung jawab sosial perusahaan pada perusahaan kontraktor pertambangan batubara (studi kasus pada PT.XYZ)

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Abstrak

Indonesia has a great future in mining sector for the contribution of economics. This prospect caused by the rich of Indonesian's natural resources, especially in mining sector. Mining companies are the engine of development of local community around the mining site. The exploration of natural resources also gives the negative externality on its environment. At present, the mining companies already concerned about the environment issue and society development in the local area. Moreover, since the legal basis of corporate social responsibility in the Indonesian Limited Liability Law No. 40 year 2007, the mining companies must create their own corporate social responsibility activities otherwise the punishment will be followed. On the other side, the Indonesian Taxation Law No. 17 year 2000 does not allow as a deductible expense for the corporate social responsibility activities.

The method used in this research is qualitative research method. Data gathering used is by interviewing people with competent knowledge to the corporate social responsibility and its treatment to the tax regulation in Indonesia. Also, the data is gathered from many sources like text book, regulations, newspaper article, and the internet.

From the research, we can learn the deductible expense as an ideal tax relief that should be given by the government to accommodate the corporate social responsibility activities in mining sector. XYZ ltd, as a coal mining company will receive the benefit for that tax relief. The decrease of taxable income and tax payable in the end of fiscal year is the benefit of tax relief given by the government.

Other alternative that can be done by XYZ ltd to overcome corporate social responsibility activities as an outcome is by choosing the program of corporate social responsibility which is tax-friendly, likes give the zero residual value of asset.

At the end, this research is hoped to give input to XYZ ltd. to be able to deal with corporate social responsibility activities and its tax treatments.