

Analisis Implikasi Pajak Terhadap Kegiatan Reasuransi dan Retrosesi pada Perusahaan Reasuransi (PT. DEF Indonesia) = Analysis of Tax Implication Toward Reinsurance and Retrocession Activities on Reinsurance Company (PT DEF Indonesia)

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Abstrak

[ABSTRAK

Laporan ini membahas penerapan perpajakan terkait kegiatan reasuransi dan juga kegiatan retrosesi pada PT DEF Indonesia. Analisis dilakukan dengan mengacu pada regulasi perpajakan dan juga teori yang berlaku. Dalam pelaksanaan yang dilakukan PT DEF Indonesia, terdapat beberapa kesesuaian yang ditunjukkan dari penerapan perpajakan terkait penerimaan premi bruto, pembayaran klaim bruto, dan pembayaran premi retrosesi, pembayaran komisi bruto, dan juga penetapan perusahaan sebagai wajib PKP. Namun ditemukan juga beberapa ketidaksesuaian antara peraturan dan teori berlaku dengan pelaksanaan yang dilakukan PT DEF Indonesia pada penerimaan klaim retrosesi dan penerimaan komisi retrosesi.;

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ABSTRACT

The report discusses the implementation of tax related to reinsurance and retrocession activities also in PT DEF Indonesia. The analysis was performed with reference to the tax regulations and also the prevailing theory. In the implementation carried out by PT DEF Indonesia, there are several cases where their tax practices conform to regulations and theory, such as gross receipt premium, gross claims payment, payment of retrocession premiums, gross commission payment, and also the establishment of the company as required PKP. But there are also some discrepancies between related regulations and theories to the implementation by PT DEF Indonesia at the reception of retrocession claims and receipt commission retrocession.;

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