Pemberian jasa pembuatan surat pemberitahuan pajak penghasilan orang pribadi oleh pt. xyz dan kaitannya dengan sistem e-filing = The services of preparing individual tax returns provided by pt. xyz and its relavancy with e-filing system / Istimurti Ciptaningrum

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Abstrak

[ABSTRAK
Laporan magang ini membahas mengenai proses pemberian jasa surat pemberitahuan pajak penghasilan tahunan Orang Pribadi yang dilakukan oleh PT. XYZ terhadap klien individu yang merupakan Wajib Pajak Dalam Negeri baik yang berasal dari Indonesia maupun dari luar negeri. Fokus pembahasan yaitu proses pembuatan SPT Tahunan OP oleh PT. XYZ, alasan tidak menggunakan dan dampak jika menggunakan sistem e-filing, serta analisisnya. Informasi seputar e-filing didapatkan dengan metode wawancara mendalam. Berdasarkan pembahasan, proses pembuatan SPT Tahunan OP sudah sesuai dengan peraturan yang berlaku. Kendala atas penggunaan e-filing sebetulnya tidak berlaku bagi outbond assignees, tapi tetap ada proses yang dilakukan secara manual. Namun bagi inbond assignees perhitungan PPh terhutang menjadi penghambat untuk menerapkan sistem e-filing.
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ABSTRACT
The objective of the report is to discuss the process of services provided for annual individual tax returns conducted by PT. XYZ to the assignees who are Resident Taxpayers both from Indonesia and foreign countries. The report focusing on: the process of preparing annual tax returns for individual conducted by PT. XYZ, reasons why they decided not to use e-filing system and the impact if they are using it, as well as the analysis. Information about e-filing are collected through in-depth interview. Based on the observation, the process of preparing annual individual tax returns has complied with the regulations applied. The constraints concerning the use of e-filing system can actually is not valid for outbond assignees, but still require some process to be done manually. However for inbond assignees the tax liability calculation is become constraint to implement e-filing system., The objective of the report is to discuss the process of services provided for annual individual tax returns conducted by PT. XYZ to the assignees who are Resident Taxpayers both from Indonesia and foreign countries. The report focusing on: the process of preparing annual tax returns for individual conducted by PT. XYZ, reasons why they decided not to use e-filing system and the impact if they are using it, as well as the analysis. Information about e-filing are collected through in-depth interview. Based on the observation, the process of preparing

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