

Pemberian insentif pajak bagi perusahaan yang memberikan sponsor untuk kegiatan olahraga di Indonesia = Providing tax incentives for companies providing sponsorship for sports activities in Indonesia

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Abstrak

Olahraga merupakan salah satu aktivitas yang banyak digemari oleh banyak kalangan di seluruh dunia, dari anak kecil sampai lansia. Sehingga olahraga dapat dijadikan tempat hiburan Untuk masyarakat, dari berolahraga bersama komunitas sampai menonton event-event olahraga. Namun industri olahraga masih memiliki beberapa hambatan-hambatan, misalnya pada minimnya pendanaan ataupun sponsorship kepada olahraga di Indonesia. Terlebih pada masa sekarang ini olahraga merupakan salah satu industri yang sangat berkembang di dunia dan industri olahraga dapat memajukan ekonomi dan nama suatu negara. Namun, walaupun sebuah perusahaan memberikan sponsorship kepada olahraga di indonesia, tetap harus dikenakan pajak dan tidak dapat luput atau lepas dari pajak. Sehingga salah satu upaya yang dapat dilakukan adalah dengan memberikan insentif pajak kepada perusahaan yang memberikan sponsorship berupa Corporate Social Responsibility atau Promosi kepada olahraga di indonesia.

.....Sport is one activity that is popular with many people around the world, from young children to the elderly. So that sports can be used as a place of entertainment For the community, from exercising with comics to watching sports events. However, the sports industry still has several obstacles, for example the lack of funding or sponsorship for sports in Indonesia. Especially at this time sport is one of the most developed industries in the world and the sports industry can advance the economy and the name of a country. However, even if a company provides sponsorship for sports in Indonesia, it must still be taxed and cannot be exempted from tax. So that one effort that can be done is to provide tax incentives to companies that provide sponsorship in the form of Corporate Social Responsibility or Promotion to sports in Indonesia. For this reason, the purpose of this study is to analyze and find ways to provide tax incentives to companies that provide sponsorship in the form of Corporate Social Responsibility or Promotion to sports in Indonesia.