

Faktor-faktor yang mempengaruhi minat perusahaan untuk melakukan penilaian kembali aktiva tetap (studi kasus pada KPP Penanaman Modal Asing Dua)

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Abstrak

In order to anticipate fluctuative of rupiah currency over foreign currency that cause of instability between revenue with cost so government issue the policy of revaluation of fixed assets in which the policy is the option for the company. The writer is interested to analyst factors that influence company's interest to implement revaluation of company fixed assets (Cases Study at Foreign Investment Tax Service Office Two). Fixed asset is noted as amount as its acceptance price (historical cost). Revaluation of fixed asset is activity to reevaluate an asset in order the attached value in financial statement can represent the appropriate value with value when the fixed asset is reevaluated. Over the more value difference of revaluation of fixed asset is object of income tax.

Type analysis of this paper is descriptive analyst, and data is collected through interview -with the officers of the Directorate General of Tax, Tax Consultants, Taxpayers that are registered with Foreign Investment Tax Service Office Two. Obtaining of seconder data is implemented on the library, laws regulation of tax, etc.

The study result shows that there are some positive and negative factors that influences company's interest to reevaluate its fixed assets, one of positive faders is using loss compensation, increasing financial statement performance, lessen firm income tax, there is projection of profit and lost, give share bonus without deposit the capital and company's plan to do merger, consolidate and expand of the business. Meanwhile the negative factors is the existence of Final Income Tax amount of 10%, there is an additional sanction of Final Income Tax over assets that have not taken over before its usage period is finish and because of existence of tax administration. Revaluation of fixed assets that implemented by Taxpayers at Foreign Investment Tax Service Office Two have given optimal result for company. It is needed the further regulation on Chapter 18 article (1) of the existing Law of income Tax and there is revision over Chapter 4 article (1) letter g numeric 5 and adjusted with Chapter 4 article (1) letter g numeric 3. Decreasing tariff of Final Income Tax over the more value differences of revaluation to attract company's interest to implement its fixed assets revaluation.