

## Analisis Perencanaan Pajak Atas Kebijakan Pemberian Diskon Penjualan dalam Transaksi Jual-Beli Bahan Bakar Minyak (Studi Kasus PT PQR) = Analysis of Tax Planning on a Discount Policy in the Sales Transaction of Fuel Oil (Study Case of PT PQR)

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### Abstrak

Sesuai dengan SE No. S-29/PJ.43/2003 telah diatur bahwa diskon penjualan bukan merupakan objek pajak penghasilan, namun terdapat kasus yang menyebabkan diskon penjualan dikenai pajak penghasilan, sehingga perlunya melakukan perencanaan pajak dalam mengatasi hal tersebut. Tujuan penelitian ini adalah menganalisis kebijakan diskon penjualan yang diterapkan oleh PT PQR dalam transaksi jual-beli serta risiko pajak yang ditimbulkan berdasarkan hasil pemeriksaan pajak, dan menganalisis perencanaan pajak dalam penerapan kebijakan diskon di PT PQR. Penelitian dilakukan dengan pendekatan kualitatif dan teknik pengumpulan data secara kualitatif. Hasil penelitian ini yaitu, berdasarkan hasil pemeriksaan pajak dalam pemberian diskon penjualan oleh PT PQR terdapat persyaratan yang menyebabkan perubahan makna diskon menjadi hadiah. Perencanaan pajak dilakukan dengan menganalisis resiko pajak atas masing-masing jenis diskon sehingga dapat menerapkan kebijakan diskon yang tepat.

.....In accordance with SE No. S- 29/PJ.43/2003, it is stated that discount sales is clearly not an object of income tax. However, there are still some cases that caused sales discount is being imposed with taxable income. Therefore, tax planning is necessary to tackle this occurrence. The aim of this study is to analyze the policy of discount sales, which applied by PT PQR in the sales transaction along with tax risks that caused based on the results of tax audits as well as to analyze the tax planning in the implementation of discount policy in PT PQR. This study is conducted with qualitative approach and also using qualitative as techniques of data collection. The results of this study is based on the output of tax audits regarding the discount sales granting by PT PQR, in which, there are several requirements that cause the changes the meaning of discount into a bounty. Tax planning is done by analyzing the tax risks on each type of discount so that, the discount policy can be applied properly.