

## Tax planning (case study At PT. X)

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### Abstrak

*Tax Planning is often interpreted as tax evasion. This misperception is rooted in the tax planning conducted often fall in the area of tax evasion, whereas utilizing all means to meet end regardless of the existing tax law and provisions of tax regulation such as reducing sales revenue and increasing cost of goods sold. A good tax planning is always based on the concept of compliance by utilizing tax planning techniques allowed by existing tax law and tax regulations, which is referred to as tax avoidance.*

The objective of this research is to analyze how process of preparation and the implementation of tax planning conducted by the PT. X in achieving company's goal, especially in improving cash flow of company. The scope of research is limited the tax planning practice at PT, X.

This research employed a descriptive analytic methodology, with data collecting technique in form of bibliographical study and field study. The analysis performed is qualitative in nature.

From the analysis results, it is found that the tax planning at PT. X especially in the area of value added tax, income tax of raw material importation, the income tax withholding for services conducted by offshore service providers and the income tax on employment still need to be improved in order to save the cash flow and ensuring the going concern of the PT. X.

A conclusion drawn from this survey is that the tax planning of PT. X can improve the company's cash flow. A recommendation given by this research is that it is necessary to improve the understanding of the nature of company's operation, improve the coordination between finance/tax section with operation/maintenance section, and improve the administrative work flows in the company.