

Perencanaan pajak dalam rangka diversifikasi usaha di bidang properti untuk meminimalisasi beban pajak (studi kasus pt abc)

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Abstrak

Tax in a business company can be identified as a burden that must be minimized since it reduces the net profit of the company. A company's effort to maximize its profit is related to the effort to minimize the burden. One of methods to minimize tax burden is tax planning. That is what PT ABC aiming to do to diverse its business in property sector.

Three subject matters are going to be discussed in this research. The first subject is analyzing tax planning which have been done by PT ABC for diverse its business in property sector. Second is explaining other methods of tax planning which can be alternatives chosen by PT ABC in order to diverse its business. And third is analyzing the effect of the tax planning which PT ABC has chosen to minimizes the tax burden effectively.

This research uses the interpretive social science approach or also known as the qualitative approach. This research is descriptive, meaning that this research supposedly tries to describe social phenomenon by collecting data. Researcher has performed studies of regulations and literature such as tax laws and regulations, and other theoritical sources. Researcher also has performed field research in a company which is PT ABC, by interviewing the financial manager.

This research has described PT ABC's tax planning for business diversification in property sector. The Tax planning that have been chosen by PT ABC are setting up a new corporation, avoiding land takeover from the owner to avoid Bea Perolehan Hak atas Tanah dan Bangunan, and splitting the price of land and buliding through selling contract mechanism to buyers. There are many alternatives of tax planning in order to diverse a business. The alternatives to do tax planning are, through setting up a new business form which are by setting up a new corporation or a joint operation, by choosing type of trade transactions, or as an investment which are lending loan (direct loan or back to back loan) or buying shares. Each alternative has positive and negative impacts concerning the tax planning. This research has analyze the most efficient tax expense by comparing the tax planning methods between PT ABC's Tax planning and other alternatives.