

## Analisis manajemen pajak atas restrukturisasi hutang dengan metode debt to assets swap pada pt. x

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### Abstrak

Everyone who has a debt has an obligation to pay. But the problem is debtor not always in the best financial condition and having fund to paid in. In that situation, debtor need to rescheduling the term of payment. If this rescheduling can be acceptable by creditor, the debtor can have an opportunity to pay. But if the creditor doesn't want to rescheduling the term of payment so one way to solve this problem is by having a debt restructuring. One of the debt restructuring method is debt to asset method. In order to make this restructuring became efficient and effective, debitur need to have a tax management in debt restructuring.

Researcher choose this topic because he wish to know about the appropriate tax management that can be apply in debt restructuring by using debt to asset swap method. The research is use qualitative descriptive method and two ways of collecting data techniques. They are in depth interview and literature evaluation. The information get from the interview than compared with secondary data to have a validity data. In this writing of script problems to be lifted is: How is the tax implementation of debt restructuring by using debt to asset method? How is tax management can be applicable in debt restructuring by using debt to asset swap method? What is the constraint of tax management application in case of debt restructuring by using debt to asset swap?

Tax management in case of debt restructuring by using debt to asset swap method can be apply by having a good knowledge about tax regulation that regulate about the various asset that can be used for pay the debt. Every asset have each tax effect, therefore if you want to having a tax management in order to restructuring your debt with debt to asset swap, you must known well about the tax effect in each asset that you want to used to pay the obligations.