

Revaluasi aktiva tetap perusahaan untuk tujuan perpajakan di PT. X = Company's fixed asset revaluation for tax purpose in PT.X

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Abstrak

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Penelitian ini membahas tentang revaluasi aktiva tetap perusahaan untuk tujuan perpajakan. Penelitian ini mencoba melihat bagaimana perencanaan pajak atas aktiva tetap di PT X. Peraturan Menteri Keuangan Nomor 79 tahun 2008 mempersilahkan perusahaan untuk melakukan revaluasi atas aktiva tetapnya dan atas selisih lebih dari hasil revaluasi tersebut dikenakan PPh Final dengan tarif 10%, Hal ini sebenarnya cukup menguntungkan bagi perusahaan yang ingin melakukan revaluasi untuk keperluan penghematan beban pajak yang akan ditanggung oleh perusahaan. Penulis menggunakan metode kuantitatif yang berdasarkan tujuannya termasuk penelitian deskriptif dengan teknik pengumpulan data melalui studi pustaka dan studi lapangan yang dilakukan dengan wawancara mendalam. Hasil dari penelitian ini adalah untuk mengetahui sejauh mana perusahaan memanfaatkan Peraturan Menteri Keuangan tersebut dan hambatan yang ditemukan bagi perusahaan untuk melakukan revaluasi aktiva sesuai dengan Peraturan Menteri Keuangan serta keuntungan bagi perusahaan dalam rangka melakukan revaluasi.

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ABSTRACT

This study discusses the Company's Fixed Asset Revaluation for Taxation Purpose. This study try to see how is the Company's Fixed Asset Revaluation for Taxation Purpose according to Ministry of Finance regulation. The regulation allows company to perform Fixed Asset revaluation and impose 10% Tax on the gain of fixed asset revaluation. This regulation could be benefiting for company which like to perform fixed asset revaluation in order to do the tax saving. This research uses qualitative research methods based on data collecting techniques study the literature and field studies conducted with interviews. The outcome of this research is to know how far companies in Indonesia took advantage of regulation and to know barrier for companies to perform fixed asset revaluation according to Ministry of Finance regulation. And also to know what are the benefits for company if they perform the Fixed Asset revaluation., This study discusses the Company's Fixed Asset Revaluation for Taxation Purpose.

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