

Tinjauan mekanisme pelaksanaan kewajiban pajak penghasilan pasal 23 atas beban sewa pada kantor pusat Bank Indonesia tahun 2010 =
Review of the implementation mechanism of obligations of income tax article 23 on rent expense on the headquarters of Bank Indonesia in 2010

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Abstrak

Laporan magang ini menganalisis mekanisme pelaksanaan pemotongan penyeteroran dan pelaporan pajak penghasilan pasal 23 pada Kantor Pusat Bank Indonesia tahun 2010 serta kesesuaian mekanisme tersebut dengan ketentuan perpajakan yang berlaku Bank Indonesia merupakan salah satu pemotong pajak penghasilan pasal 23 Analisis dilakukan atas beban sewa Hasil laporan menyimpulkan bahwa secara umum pelaksanaan kewajiban perpajakan telah mengikuti ketentuan yang berlaku Akan tetapi masih terdapat kendala dalam pelaksanaannya akibat adanya pemisahan antara unit potong pungut dengan unit setor lapor.

<hr>This internship report analyzes the implementation mechanism of withholding depositing and reporting of income tax article 23 on the headquarters of Bank Indonesia in 2010 and the conformity of General Indonesian Tax Provisions and Income Tax Law application Bank Indonesia is one of the collectors of income tax article 23 Analyzes was conducted on rent expense The report conclusion is in general the implementation of tax obligations has already complied with the Tax Provisions and Income Tax Law However there is obstacle in the implementation because of the separation between the withholding unit and the reporting unit.