

Proses penghapusan nomor pokok wajib pajak dan pelaksanaan pemeriksaan perpajakan pada ekspatriat Jepang yang akan meninggalkan Indonesia = Tax id cancellation process and tax audit execution for Japanese inbound assignee who will leave Indonesia / Adelin Anindya

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Abstrak

[ABSTRAK

Laporan ini menjelaskan mengenai proses penghapusan Nomor Pokok Wajib Pajak bagi ekspatriat Jepang yang sebelumnya adalah Wajib Pajak Dalam Negeri Indonesia, yang akan meninggalkan Indonesia untuk selama-lamanya. Selain itu, laporan ini akan menjelaskan proses pemeriksaan perpajakan pada ekspatriat tersebut, di mana proses pemeriksaan ini untuk menguji kepatuhan pemenuhan kewajiban perpajakan, dan proses pemeriksaan ini akan menentukan keputusan dari penghapusan Nomor Pokok Wajib Pajak. Hasil penelitian ini menunjukkan bahwa proses penghapusan Nomor Pokok Wajib Pajak telah mengikuti peraturan yang berlaku, dan ekspatriat Jepang ini telah memenuhi kewajiban perpajakannya, sehingga permohonan untuk penghapusan Nomor Pokok Wajib Pajaknya dikabulkan.

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ABSTRACT

This report explains about Tax ID Cancellation process for Japanese inbound assignee who previously was an Indonesian taxpayer, which will leave Indonesia forever. In addition, this report explains about tax audit process on this inbound assignee, where the process of this audit is to test compliance fulfillment of tax obligations, and this examination process will determine the decision of the abolition of Tax ID Cancellation. The results shows that the Tax ID Cancellation process has followed the applicable regulations, and Japanese inbound assignee is in compliance with tax obligations, so that requests for Tax ID Cancellation is granted., This report explains about Tax ID Cancellation process for Japanese inbound assignee who previously was an Indonesian taxpayer, which will leave Indonesia forever. In addition, this report explains about tax audit process on this inbound assignee, where the process of this audit is to test compliance fulfillment of tax obligations, and this examination process will determine the decision of the abolition of Tax ID Cancellation. The results shows that the Tax ID Cancellation process has followed the applicable regulations, and Japanese inbound assignee is in compliance with tax obligations, so that requests for Tax ID Cancellation is granted.]