

Analisis perencanaan perpajakan pada PT XXX = Analysis of tax planning in PT XXX

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Abstrak

ABSTRAK

Laporan magang ini membahas Tax Due Diligence (all taxes) dan perencanaan perpajakan pada PT XXX, atas permintaan PT XYZ untuk tujuan akuisisi terhadap PT XXX. Pelaksanaan perpajakan (penghitungan, pembayaran, dan pelaporan) pada PT XXX telah memenuhi peraturan perpajakan. Namun demikian, dalam proses Tax Due Diligence ini diketahui bahwa PT XXX melakukan perencanaan perpajakan dengan mendirikan sister company di Hong Kong bernama XXX Ltd yang ternyata hanya sebuah shell company. Hal ini dapat berdampak pada munculnya tax risk yang memungkinkan akan ditanggung oleh PT XYZ. Berdasarkan temuan ini, tim Tax Due Diligence merekomendasikan kepada PT XYZ untuk memperhitungkan tax risk tersebut dalam proses akuisisi PT XXX.

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ABSTRACT

This internship report explains the process of Tax Due Diligence (all taxes) and Tax Planning in PT XXX which is required by PT XYZ for acquisition purpose of PT XXX. Tax obligations (calculation, payment, and report) in PT XXX are complied to the tax law. However, in the process of Tax Due Diligence, it is found that PT XXX does a Tax Planning by creating a sister company in Hong Kong named XXX Ltd which acts only as a shell company. This could cause tax risks which may be imposed on PT XYZ. Based upon this finding, Tax Due Diligence team recommends that PT XYZ needs to take the tax risks into account in the process of acquisition of PT XXX.