

Analisis PT FSH sebagai wajib pajak kriteria tertentu dalam proses pengembalian pendahuluan pajak penghasilan sesuai PMK RI No. 39/PMK. 03/2018 = Analysis of PT FSH as a specific criteria taxpayer in the process of applying preliminary tax refund of corporate income tax according to PMK RI No. 39/ PMK. 03/2018

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Abstrak

ABSTRAK

Laporan magang ini membahas tentang kepatuhan pelaporan dan penyetoran pajak penghasilan PT FSH sebagai Wajib Pajak Kriteria Tertentu serta keuntungannya untuk mengajukan permohonan pengembalian pendahuluan tanpa melalui pemeriksaan pajak. Analisis dilakukan atas kesesuaian kepatuhan penyetoran dan pelaporan SPT Masa pada tahun 2018 dan mekanisme pelaporan pengembalian pendahuluan PT FSH sebagai Wajib Pajak Kriteria Tertentu. Hasil analisis menunjukkan bahwa secara keseluruhan PT FSH telah mematuhi peraturan untuk pelaporan pajaknya, kecuali pada bulan Juni di mana tanggal batas waktu penyetoran dan pelaporan SPT Masa bersamaan dengan cuti nasional hari raya Idul Fitri 2018. Selain itu, mekanisme permohonan pengembalian pendahuluan diajukan saat pemeriksaan pajak atas lebih bayar tahun 2017 dilakukan di bulan Juli 2018. Atas pengajuan tersebut, penulis melakukan rekapitulasi atas pelunasan utang pajak sesuai Surat Tagihan Pajak (STP) yang diberikan KPP.

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ABSTRACT

This internship report discusses compliance with PT FSH's income tax reporting and assessment as a Specific Criteria Taxpayer and its benefits for applying for a preliminary tax refund without going through a tax audit procedure. Analysis is carried out on the compliance of the SPT assessment and reporting period in 2018 and the mechanism for reporting PT FSH's preliminary tax refund as a Certain Criteria Taxpayer. The results of the analysis indicate that overall PT FSH has complied with the regulations for tax reporting, except in June of 2018 where the period of the SPT deposit and reporting deadline coincides with the national leave of the Eid al-Fitr 2018. In addition, the mechanism for preliminary tax refund is submitted during the tax audit overpayments in 2017 are carried out in July of 2018. Upon the submission, the author recapitulated the repayment of tax debt in accordance with the Tax Collection Letter (STP) given by the Tax Office.