

Pelunasan angsuran pajak penghasilan tahun berjalan bagi perusahaan masuk bursa (studi kasus pada industri retail PT X TBK)

Wahyu Santosa, author

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Abstrak

Payment Current Income Tax Installment For Stock Market Company (Research at PT X Tbk Retail Industry) The attraction of the investment in Indonesia not only being existed as directly by establishing The Company of Foreign Capital Investment or Permanent Establishment, but also by investing in a stock market. Since the booming of stock market in 1988, the company that listed in a stock market becoming larger. As well as tax regulation on activity in the stock exchange also becoming more differ. One of the payment obligation tax that generally done by the tax payer include stock market tax payer is the payment of the current tax obligation or the installment of income tax, section 25.

The main problem is how to fulfill the tax obligation in the current year at the company that listed in the stock market, and also how it suppose being executed the payment of current tax obligation that fit for the company in a stock market.

The goal of this research is to give the explanation about the execution of tax payment system in current year for the company that listed in a stock market and the explanation' of the calculation system itself. The method of the research that being used is library research and field research, that is to analyst tax payer's data and to do the interview with the important side.

The country needs continually income to cover the continually outcome, one of them is accepted from tax income. As the smooth factor of estate income from the tax itself, many country need the system of current payment, that consist of withholding tax system and estimated tax payment system. Estimated tax payment system needs the estimation of the tax that will be debt in current year, that can be based on last income, yearly income, planned income for a year, or estimated income for a year.

The way of tax income payment in a current year matches with the regulation of rules No. 7 year 1983 about income tax as well as being changed with rules No.17 year 2000 that is part of estimated tax payment system, can be specify in 2 rules, in the section 25 paragraph 1, that is generally done for the tax payer, and in the section 25 paragraph 7, that is specifically done for the special tax payer that already being arranged. The system of calculation in section 25 for the tax payer that listed in the stock market in the income regulation itself uses the rules of section 25 paragraph 1 that is generally used.

Based on the research, the fulfillment of income tax obligation section 25, for the tax payer that listed in the stock exchange is better uses the rules in section 25 paragraph 7 like the one that usable for the tax payer using this rules (the example of bank tax payer), because the market listed tax payer has the same of specification with bank tax payer. Bank tax payer is obligated to use the rule of section 25 paragraph 7 by

using three month finance report because they have the obligation to give the three month finance report to the bank of Indonesia, so that the obligation of income tax payment section 25 uses three month report as a basic character in order to get closer to the reality. The market listed tax payer has the same with bank tax payer, that is, they also being obligated to give the finance report continually to all stock executor, the Board Of Capital Market Supervisor and Jakarta Stock Exchange Company, so that it will be better to get close to the reality of the obligation income tax section 25 paragraph 7. This condition can be done by changing the rules, the regulation and execution rules or by emphasizing the definition of "other tax payers" like the one that being explained in section 25 paragraph 7 itself.</i>