

## Analisis pengaruh merger sebagai alternatif perencanaan pajak dalam upaya menghemat beban pajak

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### Abstrak

In the middle of 1997, there was monetary crisis that bring significant impact to the political and economy development. To refine the company condition that have impact of the monetary crisis, there are many of firms that implementing business restructure especially merger, by meaning to develop the efficiency and compete power. Most of restructure activities have potency to be charged by taxes. In business practices, usually the businessman identifies tax payment as burden or cost. In order the cost can be pressed as minimum as possible, so it is needed the well tax planning.

Tax consideration in this business restructure, in fact, can not be neglected just like that, it is need to be analyst for all transaction that happen in related with the business restructure. Because of that, for a company that wants to do its business restructure is needed the tax planning well. By that means is expected will get a criteria of good tax planning in order to save the tax burden especially that related with business restructures.

In general a planning is a process of determination of organization's goal and then presented with the strategy (program), tactics, and operational action that needed to get the company's goal as a whole. Otherwise, restructure is activity to change the company structure. In meaning of make bigger is including of merger. Merger is joint of two companies or more become one company.

The purpose of this thesis is to describe and analyst the kind of business restructure especially merger as tax planning alternative in effort to save tax burden and analyst the impact of business restructure especially merger to tax burden that must be borne by company.

The research method that used in this thesis is analytical descriptive method. The research was conducted through interviews with some tax official and tax officers, tax consultants and taxpayers. The document investigation was conducted based on the scientific works and the tax regulations either based on the law and its implementation terms.

The effort to save tax through tax planning that made in this thesis especially for kind of business restructure that is by implementing a process illustration of merger between PT ABC and PT XYZ over the balance sheet and financial statement, after doing the process. then analyst through the regulation of laws and the other determination that regulate about business restructure especially merger. Based on this analyst, will be recognize which one the best to be chosen, of course by considering its tax regulation.

From the analyst can be obtained the conclusion that business restructure especially merger can be made as

one alternative of tax planning in effort to save tax burden. In fact, by doing business restructure have impact to tax burden that must be borne by company, especially merger that meet the requirements. From illustration that described on PT ABC as the transferor company and PT XYZ as the acquiring company, can be seen that tax burden save on the year that significant enough as stated because of the fiscal lost that can be compensated on the next tax year (tax loss carry forward).

Based on the above conclusion, so it is suggested that merger that implemented by the both parties which doing business restructure especially merger can be made as one alternative of tax planning in effort to save tax burden. so it is effort to do merger that implemented by both parties is merger that have fulfill all requirements of tax.