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ABSTRACT

Gendis Priya Nareswara (0905232797), Analysis Tax Exemption of Value Added Tax at Apartment Rent Services (Case Study at PT. X), xii+ 94pages+3 tables+3 graphics+30 bibliographies (1985-2005)+6 laws and regulation+5 articles.

Indonesia government are created regulation in tax exemption for international organization, embassy, and diplomatic staff. These regulation are came along with rowth of international relation with other nation. These exemption also implement in renting apartement unit. PT. X one of national apartment company for example, their value added taxes are being free. Facing the competition in the world of business added with government policy, which free value added tax, made the businessman to deal the undeductable credit tax. They have to reduce profit for it.

Researcher chose this topic because he wishes to know the influence of tax exemption on apartment rent for diplomatic staff. The influence of tax exemption on apartments rent price. Or in tax exemption for other good or services. The research is use qualitative descriptive method and two ways of collecting data techniques. They are in depth interview and literature evaluation. Research conducting field observation to get the data, such as information and documentation. The information gets from the interview than compared with secondary data to have a validity data. In this writing of script problems to be lifted is: Why tax exemption is given in diplomatic staff apartment rent? Can tax exemption is given in another good and services sales? How is formula in tax credit for in rent price of PT.X?

The tax exemption for serviced apartment for international organization, embassy, and diplomatic staff are base in reciprocity. Serviced apartment are consist from rent price and service charge. In service charge the price are included indirect prize, which are should not be exempted from tax. Implementation of this regulation is by realizing free tax document, which are base on recommendation of department of international affair or minister representatives. These conditions PT X have to depress price sell in marketing strategy. Exemption of value added taxes at transaction are creating undeductable tax credit. Considering the market, this cannot add to rent price. So it considers by decreasing the profit of apartment. Optimalization of tax exemption has to be well calculated by government as suggestion. Certainty about regulation arranging tax exemption and tax credit also observation for accomplishment of administrative obligation in making of tax invoices can optimized the state revenue from value added tax in activity of apartment business.