



UNIVERSITY OF INDONESIA  
FACULTY OF SOCIAL AND POLITICAL SCIENCE  
DEPARTMENT OF ADMINISTRATIVE SCIENCE  
FISCAL ADMINISTRATION STUDY PROGRAM  
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## ABSTRACT

**Yeni Rahmawati (0902330798), Analysis Imposition Of Tax To Promotion Agreement which Done by PT Nabisco Foods with PT. Carrefour Indonesia, xiv hal+90hal+2+81hal+34(1982 2005).**

PT Nabisco Foods out for light food producer do increasing of sale of the product. For PT Nabisco Foods do promotion cooperation with a few retail company. This cooperation can be done by giving discount, giving of goods for free, year-end bonus if was abysmal of goals. Product placement in counter retail also one of form of promotion done by PT Nabisco Foods

One company of retail doing promotion cooperation with PT Nabisco Foods is PT Carrefour Indonesia market leader in effort retail in Indonesia. PT Carrefour Indonesia have owned 31 counter in all Indonesia available for enabling spreading of Biscuit product distribution PT Nabisco Foods is more flatten to all Indonesia region.

Promotion cooperation done by PT Nabisco Foods with PT Carrefour Indonesia is decanted in an contract trading. Section for the shake of the in bond section can generate taxation transaction. Transaction of giving of discount can be categorized giving of appreciation and also present. Where discount which given in the form of money is not as reduction of cost of goods sold which decanted in tax invoice.

Giving the discount is rateble of production section 23 sentence (1) equal to 15% production of gross according to Sulfur nobelium tax Director General letter of 29/PJ.43/2003 date of 29 January 2003 and worn by PPN to role of sale of 10% from base imposition of tax. Expense of catalogue is worn role of advertisement after finishing of PER70 year 2007 with tariff of 1.5% from production of net. While for gondola rent still there are grey area in it. Gondola rent can come into rental of real property section 4 sentence (2) worn by is tariff of 10% final, and liable rental of equipments of tariff of 4.5% section 23.

Be better making of invitor and regulation of taxation have to be strived clearly is coherent and not be meaningful duplicated or given opportunity for interpreted differ from the intended. PT. Nabisco Foods better ask explanation is written into the side of Tax Director General concerning rental of to the gondola so that don't generate loss then day.

Require to existence of agreement skill at trade contract maker and also understanding of good tax to every in bond section trading, so that PT Nabisco Foods and PT Carrefour Indonesia earn more obediently in obligation of each taxation.

