

## **ABSTRACT**

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### **THE ANALYSIS OF SELF CONSTRUCTION ACTIVITIES ON VALUE ADDED TAX PAYMENT AND INCOME TAX PAYMENT AT PT RUNDING PUTRA PERSADA MEDAN**

(xiv+86 pages; 2 figures; 18tables; 10appendixes)

This research is done at PT Runding Putra Persada Medan. The company is engaged in plantation company. The objective of this study is to know the impact of self construction activities on value added tax and entity's income tax at PT Runding Putra Persada Medan.

The methods used by the writer in this research is descriptive method. The research will analyze the self construction activities in year 2016 and analysis the impact of self construction activities on VAT and entity income tax.

Based on research result, conclusion of this research is that the impacts of self construction activities are the increasing of Value Added Tax and Entity Income Tax in year 2016 at PT Runding Putra Persada Medan. This construction isn't used for company's business activities. The company didn't conduct the on self construction activities VAT properly according VAT Law Number 42 of 2009 and supporting regulation. The impact of after considering onself construction activities to VAT is increasing of VAT payable in each month because the company must pay VAT from cost of construction and input tax related to on self construction activities cannot be credited based on VAT Law. The impact of on self construction activities VAT to entity income tax is increasing of entity income tax payable because VAT on self construction activities and Input tax from self construction activities cannot be credited recorded as expense in income statement must be corrected in calculating entity income tax.

**Keywords : Self Construction Activities, Value Added Tax and Entity Income Tax.**

**References : 24**