

ABSTRACT

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THE ANALYSIS OF TAX PLANNING ON VALUE ADDED TAX TO AVOID OVERPAID VALUE ADDED TAX AT PT ARTINDO MEGAH STEEL MEDAN

(xiii+72 pages; 2 figures; 9 tables; 7 appendixes)

This research is done at PT Artindo Megah Steel Medan. The company is engaged in production of steel pipe in Medan. The objective of this study is to know whether the value added tax planning has impact to avoid overpaid value added tax at PT Artindo Megah Steel Medan.

The methods used by the writer in this research is qualitative descriptive method. The research will analyze the tax planning of value added tax in year 2017.

Based on research result, conclusion of this research is that value added tax planning has impact to avoid the overpaid value added tax at PT Artindo Megah Steel Medan. The company can conduct some ways in implementing value added tax planning such as using not same period input tax, increasing local sales and accelerating sales advance. There are overpaid value added tax in January 2016, July 2016, and October 2016. According to Value Added Tax Law Number 42 Year 2009, Creditable Input Tax that has not been credited against Output Tax for the same Taxable Period, may be credited in subsequent Taxable Period, not later than the third month following the end of the Taxable Period concerned. According to Value Added Tax Law, if payment is received before supply of Taxable Goods or if payment is conducted before the utilisation of intangible Taxable Goods referred or the utilisation of Taxable Services obtained from outside the Customs Area, tax shall be payable at the time of payment. After conducting tax planning of value added tax, the company can arrange the value added tax payable in underpaid value added tax each month.

Keywords : Tax Planning, Value Added Tax and Tax Regulation.

References: 18