

ABSTRACT

NATASHA RETNO LAKSITA

03012170095

ANALYSIS ON VALUE ADDED TAX POLICY REGARDING IMPLEMENTATION AND CALCULATION IN INTEGRATED PALM OIL AND RUBBER COMPANY (EMPIRICAL STUDY IN PT SOCFIN INDONESIA)

(xvi+76 pages; 5 figures; 14 tables; 13 appendixes)

This study research discusses Value Added Tax policy which is implemented and calculated for the integrated palm oil industry. Discussions related to VAT policy for the palm oil industry include analysis of VAT policies before and after an amendment on the input tax crediting system, the implementation system, and the calculation of taxation on the integrated and unintegrated palm oil industry by conducting a case study of the sales transaction of Crude Palm Oil (as Palm Product) at PT Socfin Indonesia as an integrated palm oil company.

The research method used by the author is qualitative analysis with data collection techniques by conducting interviews with related sources (Head / Staff of the Accounting Department and Agriculture Department) and conducting literature studies. The results of this study indicate that the imposition and calculation of value added tax on CPO sales transactions at PT Socfin Indonesia are already in accordance with tax provision.

Keywords: Value Added Tax Policy, Integrated Palm Oil Industry, VAT Imposition, VAT Calculation

References: 13 (2008-2020)

ABSTRAK

NATASHA RETNO LAKSITA

03012170095

ANALYSIS ON VALUE ADDED TAX POLICY REGARDING IMPLEMENTATION AND CALCULATION IN INTEGRATED PALM OIL AND RUBBER COMPANY (EMPIRICAL STUDY IN PT SOCFIN INDONESIA)

(xvi+76 pages; 5 figures; 14 tables; 13 appendixes)

Penelitian ini membahas mengenai kebijakan Pajak Pertambahan Nilai yang di implementasikan dan di perhitungkan terhadap industri kelapa sawit terpadu. Pembahasan terkait dengan kebijakan PPN bagi industri kelapa sawit meliputi analisa kebijakan PPN sebelum dan sesudah adanya pembaharuan mengenai sistem pengkreditan pajak masukan, sistem pengimplementasian serta perhitungan pengenaan pajak terhadap industri kelapa sawit terpadu dan tidak terpadu dengan melakukan studi kasus atas transaksi penjualan *Crude Palm Oil* (sebagai *Palm Product*) di PT Socfin Indonesia sebagai perusahaan kelapa sawit terpadu.

Metode penelitian yang di gunakan penulis adalah analisa kualitatif dengan teknik pengumpulan data dengan melakukan wawancara dengan narasumber terkait (*Head/Staff of Accounting Department and Agriculture Department*) serta melakukan studi kepustakaan. Adapun hasil dari penelitian ini menunjukkan bahwa pengenaan dan perhitungan pajak pertambahan nilai atas transaksi penjualan CPO di PT Socfin Indonesia sudah sesuai dengan peraturan yang berlaku.

Kata Kunci: Kebijakan Pajak Pertambahan Nilai, Industri Kelapa Sawit Terpadu, Pengenaan PPN, Perhitungan PPN

References: 13 (2008-2020)