

**IMPLEMENTATION OF TAX COMPLIANCE IN A CONSTRUCTION
COMPANY: A CASE STUDY OF CORPORATE INCOME TAX (PPH BADAN)
AND VALUE ADDED TAX (PPN) OF PT. X IN BALI**

By

KOMANG PUTRA SETIAWAN
11309004



SWISS GERMAN UNIVERSITY
The Prominence Tower
Jalan Jalur Sutera Barat Kav 15, Alam Sutera, Kota Tangerang
Banten 15143
Indonesia

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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, it contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.

Komang Putra Setiawan

Student

Date

Approved by:

Ir. Nurdayadi, M.Sc.

Thesis Advisor

Date

SWISS GERMAN UNIVERSITY

Dr. Nila Krisnawati Hidayat, SE, MM

Dean

Date

ABSTRACT

IMPLEMENTATION OF TAX COMPLIANCE IN A CONSTRUCTION
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Komang Putra Setiawan
Ir. Nurdayadi, M.Sc, Advisor

SWISS GERMAN UNIVERSITY

This study is to determine the compliance status of Value Added Tax (VAT) and Corporate Income Tax Implementation in PT. X which is a Construction Company. Also this study is to give suggestions for tax payment, tax system technology and to give insight regarding the topic. According to Law No. 42 of 2009, the Value Added Tax is a consumption tax levied on goods and services, in the customs area imposed in every storied production and distribution lines. Also based on Government Rule No. 51 Year 2008, on Construction Company.

From the data obtained from PT. X., the author (researcher) conducted an analysis on the implementation of Value Added Tax (VAT) and the implementation of Corporate Income Tax. This research is a qualitative research and collecting the primary data of PT. X which is obtained through a structured interview with the person in charge of finance and taxation in PT. X.

In summary, the result of the research showed that PT. X fully complied with VAT tax regulation in terms of the supporting documents and the VAT tax payable calculation. Also the author found out that the Corporate Income Tax (PPh Badan) of PT. X also indicating a compliance toward the government tax regulation.

Keywords: Value Added Tax, Corporate Income Tax, Tax Tariffs



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DEDICATION

I dedicate this works for the development of Taxation in Indonesia.



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I have found my coursework throughout the Curriculum and Instruction program to be stimulating and thoughtful, providing me with the tools with which to explore both past and present ideas and issues which will be helpful in my life.

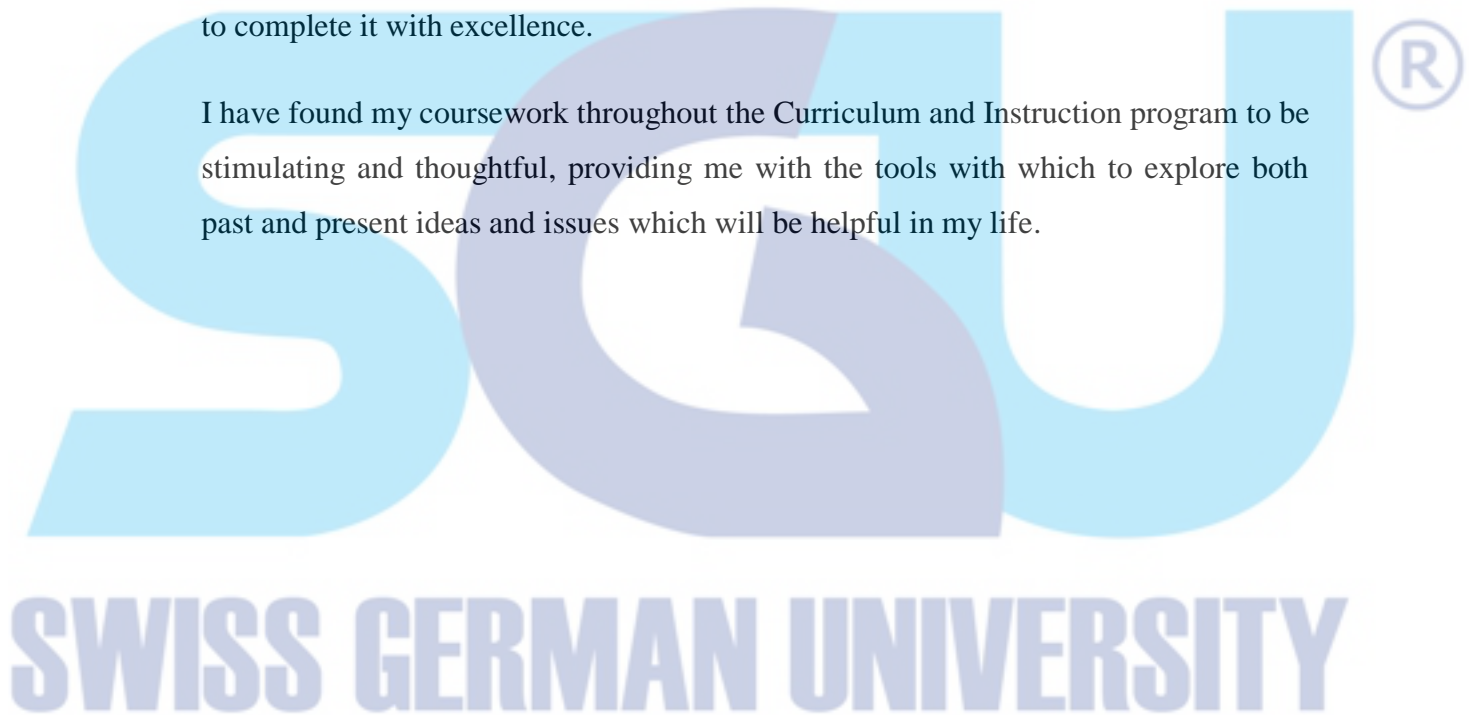


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