

**EVALUATION AND ANALYSIS OF THE EFFECT OF THE GOVERNMENT REGULATION  
NUMBER 46 YEAR 2013 ON THE INCOME TAX OF SMALL AND MEDIUM SCALE  
COMPANIES IN SOUTH TANGERANG AREA AND A CASE STUDY OF PT X**

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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.

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## ABSTRACT

THE EVALUATION AND ANALYSIS OF THE EFFECT OF THE GOVERNMENT REGULATION  
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Tax is the most important income resources in country. Every year, government has always increased their target from tax, but it never achieved because there are many people tend to do not pay their tax. With that, government gives an easy way for people to pay it. Government regulation number 46 is a way. The objective of this research is to identify, evaluate and analyze the effect of government regulation number 46 year 2013 among government and small medium companies in South Tangerang area and takes a case study of one company in South Tangerang. The research data are taken from total amount of tax income and tax payers in South Tangerang tax office, total amount of gross sales data and tax payment from PT X, and questionnaire for small and medium company in South Tangerang. The data were analyzed by using statistical descriptive analysis method. The key of findings from this research is government regulation number 46 brings positive and negative impact or effects for government and tax payers. From that, it is recommended for government to adjust the rule in order for mutualism between government and society.

*Keywords: Tax, Income Tax, Government Regulation Number 46, Corporate  
Income Tax*

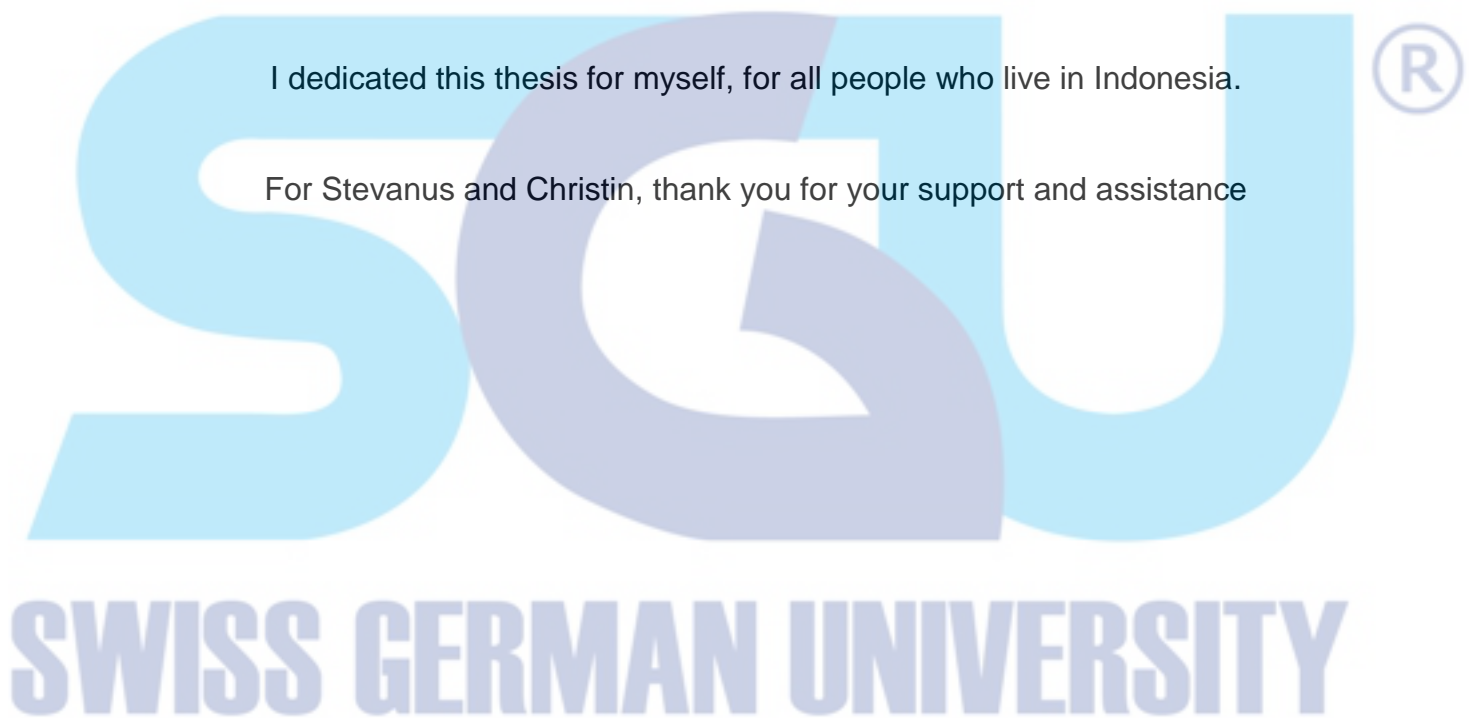




## DEDICATION

I dedicated this thesis for myself, for all people who live in Indonesia.

For Stevanus and Christin, thank you for your support and assistance



*“The hardest thing to understand in this world is the income tax,”*  
– Albert Einstein

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