

# TAX MANAGEMENT

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# Function of Tax Management

## 1. Tax Planning

Representing legal effort is which can be done by taxpayer, because tax thrift only done by exploiting things loopholes.

Plan the tax avoidance can be gone through as follows:

- a. Enlarging advantage from rule of concerning exemption and allowed reduction or cutting

- b. Taking advantage of election forms of the right company to economize the tax payment.
- c. Founding company in one band is effort organize so that by overall of tax rate use, income potency, loss and asset which can be vanished.
- d. Propagating income become the earnings from some taxpayer.
- e. Propagating income become the some years prevent the production of mentioned in earnings category which its tariff is high

## 2. Tax Implementation

Ensuring that execution of taxation obligation have fulfilled the taxation regulation going into effect.

## 3. Tax Control

Ensuring that taxation regulation have been executed. All important is checking of tax payment.

# Way of to Reach the Target of Tax Management

## 1. Comprehending Rule of Taxation Regulation

By learning law, decision and circulation, we can see the beneficial gaps to do the tax thrift.

## 2. Making Up to Standard Bookkeeping

Bookkeeping of vital importance in taxation because giving information about tax amount which owe

# 3 CONCEPT WHICH INTERACT IN TAXATION

## Impact of Taxation

Taxpayer incurred by a tax is so that obliged to pay for the tax to state.

## Shifting of Tax

Transferring tax burden from subject tax to other party.

## Incidence of Tax

Moment of tax underwriter is finally known.

# 6 WAY OF TAX EVADE

1. Shifting of tax, there are 2 type:

a. Shifting of tax forward

Manufacturer transfer the its tax burden to especial dealer, wholesale and finally to consumer

b. Shifting of tax rear

Tax burden transferred from consumer of through distribution to manufacturer. Tax is first time charged upon by a consumer, later then shift the tax to dealer by purchasing after price cut by equal to tax imposed to it

## 2. Capitalization

Reduction of price of tax object is equal to tax amount to be paid by buyer.

## 3. Transformation

Tax evasion done by manufacturer by guarantying tax burden imposed to it.

## 4. Tax Evasion

Tax evasion impinge is rule of taxation regulation ( tax embezzlement)



## 5. Tax Avoidance

Tax avoidance to obey existing regulation.

## 6. Tax Exemption

Exemption of tax imposition which is passed to by corporation or individual

Example: Place of religious service is not imposed by land tax and building.

## Way of done by taxpayer in the effort passing the buck to pay for tax (tax evasion)

- Minimizing income obtained only report some of production obtained or do not report entire/all production, or debase the price sell and also sold goods amount.
- Enlarging cost of good sold of goods sold by heightening purchasing price, making fictive purchasing, making input tax which have been credited by into cost of goods sold

- Enlarging operating cost by making fictive debt to enlarge the interest expenses fictive expense and which is not supported by document extern.
- Using income of together with minimizing expense so that high visible gross profit number.
- Improving price import the goods or service from existing company of special relation beyond overseas
- Debasing price export the goods to existing company of special relation beyond overseas

- Debasing the level of production of other payment or officer in enumeration income tax (PPH) section 21, whereas in calculation of income tax (PPH) company improved.
- payment dividend to stockholder under cover impressing is payment owe as effort to obviate the imposition income tax (PPH) Section 23 or income tax (PPH) section 26.

o THANK YOU .....

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