

**ANALYSIS OF INCOME TAX ARTICLE 22 ON PT PERTAMINA
(PERSERO) FOR THE IMPORT OF FUEL OIL**

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ABSTRACT

PT Pertamina (Persero) is governmental institution which runs in oil therefore with its activity PT Pertamina (Persero) doing import transaction and regarding with tax, PT Pertamina (Persero) is a company which has obligation to record, pay and report the import tax. The purpose of this research is to know how far the company has implemented PPh pasal 22 of oil import, and paying as well as reporting of PPh pasal 22 is the same as Ministry of Finance rule.

In this research, writer using descriptive method which is collecting information and data needed, and then describe thoroughly in case study in PT Pertamina (Persero) about PPh Pasal 22 of oil import, SPT masa PPh pasal 22, DPP and STP. Data collected as quantitative data which is generated from tax research in verbal and written information.

The research shows that the implementation of PPh Pasal 22 of oil import is already good, either in recording, paying as well as reporting PPh Pasal 22 PT Pertamina (Persero) has implemented policy of Minister of Finance No. 154/PMK.03/2010

Keyword : PPh Pasal 22