

**IMPLEMENTATION ANALYSIS CALCULATING, WITHHOLDING,  
DEPOSITING, AND REPORTING INCOME TAX ARTICLE 23 AT PT.  
ASNO HORIE INDONESIA YEAR 2012**

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**ABSTRACT**

*As an Indonesian citizen a good company should implement tax obligations in accordance with the provisions of Law - Tax Law. Tax laws are dynamic. Therefore, companies must keep abreast of these changes.*

*The method used in the study is the literature by reading and studying books related to thesis writing. In addition, the authors did Job Training and direct interviews with the management company to get the data and information that will be used in the study.*

*Based on the results of the Job Training is done, it is known that the company withhold income tax under Article 23 in accordance with applicable tax laws. This led to the Income Tax Article 23 payable which may be deposited on time.*

*In this thesis, will be discussed about the implementation of the income tax cuts in particular Article 23 for services and rent at PT. Horie Asno Indonesia. After the evaluation process, and it found some problems, the authors advise companies to withhold tax in accordance with tax regulations and objects check Income Tax Article 23 to be paid.*

*Keywords : Withholding Tax PPh 23 Service and Rent PT. Asno Horie Indonesia*