

**ANALYSIS OF THE IMPACT OF LOSSES FOR THE
COMPANY FOR THE DELAY IN DELIVERY OF VAT OUT
REPORT PERIOD 2011 AND 2012
(CASES OF STUDY : PT. ASTRA OTOPARTS TBK.)**

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ABSTRACT

Value Added Tax is one of the tax sector that have major contributions to State revenue. With self assessment system, VAT Enterprise can plan and execute their own calculation, remittance and reporting for the taxes especially about the obligation to charge value added tax.

This research is to analyze how big the impact of losses such as interest penalty if the company late to reporting periodic tax return, and make tax planning to minimize the loss.

Keywords : Tax, Value Added Tax, VAT

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