

**ANALYSIS OF THE IMPLEMENTATION OF THE TAX PLANNING IN  
AN EFFORT TO MINIMIZE THE PAYMENT OF THE TAX EXPENSE**

**(CASE STUDI : PT. AKASHA WIRA INTERNATIONAL, Tbk.)**

**BY :**

**PIPIT**

**43207010053**

***ABSTRACT***

*This Article examined analysis of the emplementation of the tax planning in an effort to minimize the payment of the tax expenses. Data Used are financial statement PT. Akasha Wira International, Tbk. This research was using of the deskriptif kuantitatif and kualitatif.*

*The result of this research will be showing that the implementation of the tax planning PT. Akasha Wira International, Tbk. not fully efficient. because there are potential tax savings that can be done the company.*

*Key word : Tax Planning, Tax Expense*