

**ANALYSIS OF THE TREATMENT INCOME TAX PS. 22, VAT, AND
IMPORT DUTY ON THE IMPORT OF RAW MATERIALS AND
EQUIPMENT IN
PT. LONTAR PAPYRUS PULP & PAPER INDUSTRY**

ABSTRACT

This Research was about the treatment for Income Tax Ps. 22, VAT and Import Duty on the imports of raw materials and equipment for PT. Lontar Papyrus Pulp & Paper Industry. The Purpose of this research was to analyze the suitability of the deposit, collection and reporting the Income Tax Ps.22, VAT, and import Duty in PT. Lontar Papyrus Pulp & Paper Industry with tax regulations. This Research was using of the qualitative deskriptive and quantitative descriptive.

The result of this research concluded that that the mechanism of deposit, collection, and reporting of tax on PT. Lontar Papyrus Pulp & Paper Industry in accordance with applicable tax regulations.

Key words : Income Tax Ps. 22, VAT, Import Duty