

ANALYSYS OF TAX PLANNING IMPLEMENTATION TO SAVE CORPORATE INCOME TAX IN PT CCM INDONESIA

BY:

SURYONO ENDROJOYO

43208120076

ABSTRACT

The Research takes title “Analysis of tax planning implementation to save corporate income tax in PT CCM Indonesia” a company moved on Export Import chemical trading and consultation. Type of this research is descriptive with the purpose of this research is to investigate the implementation of Tax Planning at PT CCM Indonesia, whether it has been maximum applied to save income tax expense without violating tax laws and regulations.

The result of this some accounts could make saving more for Corporate Income Tax expense in PT CCM Indonesia Rp. 55,922,275 with make gross up handling charges out, gross up management fee and make gross up interest expense from holding company.

Key words: tax planning, gross up, corporate income tax.