

**ANALYSIS OF THE IMPLEMENTATION OF TAX PLANNING AS A LEGITIMATE
WAY TO MINIMIZE THE INCOME TAX COMPANY
(CASE OF STUDY PT. SUCOFINDO ADVISORY UTAMA)**

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ABSTRACT

Tax Plannig is really a compilation of action related to potential tax consequences. The condition was intended to control the amount payable tax burden that reached a minimum, throught what is called Tax Avoidance. Generally, the strategies that have been done in a tax planning are considered taking advantages of the “holes” in a tax regulation. That is why tax planning is not against the law.

The purpose of this reached is to determine efficiency of the implementation of tax planning at the Sucofindo Advisory Utama. The data in this skripsi is the primary and secondary data. The primary data used is the information obtain the questions and answer on the part of finance. While the secondary data used is financial report fiscal data before and after task planning, period 2011. The data are analize by using descriptive analys method of quantitative and qualitative, in a way to do tax planning in the business company

Based on the result of data processing and discussing of research result indicated that the application of tax planning by Sucofindo Advisory Utama less efficiency.

Keywords : taxes, tax planning, tax regulation, income tax company