

ABSTRAK

Penelitian ini bertujuan untuk menguji “Analisis Penerapan Kebijakan Insentif Pembebasan PPh Pasal 22 Terhadap Pelaporan Pajak Penghasilan Pasal 22 Atas Impor Barang Saat Pandemi Covid-19 Terhadap Penerimaan Pajak Negara.”(Studi Kasus PT. Arwana Citramulia Tbk).Pengambilan sampel dilakukan dengan metode penelitian kualitatif dengan beberapa kriteria yang sudah ditentukan.Sampel yang digunakan dalam penelitian ini adalah PT. Arwana Citramulia Tbk. Dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa Kebijakan Insentif Pajak berpengaruh positif bagi perusahaan sedangkan berpengaruh negative bagi penerimaan pajak Negara.

Kata Kunci :Insentif Pajak, Pelaporan Pajak PPh 22, Penerimaan Pajak

ABSTRACT

This study aims to examine "Analysis of the Application of Article 22 Income Tax Exemption Incentive Policy on Article 22 Income Tax Reporting on Imported Goods During the Covid-19 Pandemic Against State Tax Revenue." (Case Study of PT. Arwana Citramulia Tbk). Sampling was carried out using qualitative research methods with several predetermined criteria. The sample used in this research is PT. Arwana Citramulia Tbk. With data collection techniques through observation, interviews, and documentation. The results of the study indicate that the Tax Incentive Policy has a positive effect on the company while it has a negative effect on state tax revenues..

Keywords: Tax Incentives, Tax Reporting PPh 22, Tax Revenue