

## **ABSTRAK**

### **PELAKSANAAN KEWAJIBAN PERPAJAKAN PT NATURAL**

Laporan Tugas Akhir ini bertujuan untuk mengetahui bagaimana pelaksanaan kewajiban PPh dan PPN PT Natural Tahun 2017. PT Natural adalah perusahaan yang bergerak dibidang kehutanan. Pelaksanaan kewajiban pajak PT Natural menggunakan jasa KJA Yudhika Elrifi. Hasil analisis penulis saat magang sebagai tim konsultan pajak PT Natural, menunjukkan bahwa PT natural telah melakukan kewajiban PPh dan PPN di tahun 2017. Kewajiban PPh PT Natural tahun 2017 terdiri dari menyetor PPh pasal 25, memotong PPh pasal 21, dipotong PPh pasal 23, menyetor pph pasal 29 dan menyampaikan SPT Tahunan, serta menyetor PPN kurang bayar masa Desember.

Kata Kunci: Kewajiban Pajak PPh&PPN

## **ABSTRACT**

### **IMPLEMENTATION OF TAX LIABILITY at PT NATURAL**

This Final Project Report aims to find out the implementation of income tax and VAT obligations of PT Natural in 2017. PT Natural is a company engaged in forestry. The implementation of PT Natural's tax obligations uses the services of KJA Yudhika Elrifi. The results of the analysis of the author when taking apprenticeship as a PT Natural tax consultant team, shows that PT Natural had carried out Income Tax and VAT obligations in 2017. PT Natural's Income tax obligation in 2017 consists of depositing Article 25 income tax, cutting Income Tax article 21, deducting income tax article 23, deposit income tax article 29 and submit an Annual Tax Return, and deposit the VAT underpayment for December.

**Keywords:** Income Tax & VAT Liability