

***Review of Implementation of Termination, Deposit and Reporting of
Income Tax Article 23 for Freight Forwarding Services
at PT Softex Indonesia***

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Abstract

PT Softex Indonesia is a Tissue Paper Industry company which is included in the Fast Moving Consumer Goods (FMCG) Group. In purchasing raw materials, PT Softex Indonesia sends several transportation service companies, shipping service delivery which is a business activity needed to represent the interests of the owner to connect all/part of the activities required for the delivery and delivery of goods via transportation, sea and air. For this shipping activity, PT Softex Indonesia needs to carry out Article 23 Income Tax Withholding for Freight Forwarding Services. The relationship of cutting, depositing and reporting needs to be done by the company so that each activity is carried out in accordance with applicable regulations. At the Article 23 income tax deduction for transportation of goods, a tax calculation of 2% of the gross amount is calculated for partners who already have a Taxpayer Identification Number. PT Softex Indonesia deposits Article 23 income tax online on a web-based system, e-billing. The purpose of this final project payment is to find out how to cut, deposit and report tax article 23 for goods delivery services carried out by PT Softex Indonesia. Based on the analysis issued by the Minister of Finance Regulation 141/PMK.03/2015 and Law Number 36 Year 2008.

Keywords: *Goods Delivery Service, Collection, Deposit, Reporting, Income Tax Article 23*

LAPORAN TUGAS AKHIR

TINJAUAN PELAKSANAAN PEMOTONGAN, PENYETORAN DAN PELAPORAN SPT PPH PASAL 23 ATAS JASA *FREIGHT* *FORWARDING* PADA PT SOFTEX INDONESIA

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