

ABSTRACT

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THE IMPLEMENTATION OF PPh 23 RECONCILIATION TO TAX DEBT REPORTING AND ANALYZING CUSTOMS LAWS IN PT GARUDA INDONESIA (PERSERO) Tbk

PT Garuda Indonesia (Persero) Tbk, has the main business activities in the field of aviation or aviation. During the Work Profession (KP) Practican worked in the taxation division. Praktikan gets the opportunity to help and be directly involved in the process of reconciliation of PPh 23 against tax debts and input on import schemes that are being carried out by the company. The practice also has the opportunity to access vendor data, PPh 23 and enterprise import schemes. The reconciliation process carried out by PT Garuda Indonesia (Persero) Tbk, is validating data or checking the data pulled by the tax unit in the finance and accounting section and tax debt data reported by other units. The results of the reconciliation process will then be included in the import scheme to be attached with e-SPT. Analysis of customs law serves to find out the legal basis regarding customs decrees.

Keywords: *Reconciliation, PPh 23, Tax Debt Reporting Import Scheme, Custom law*