

## ABSTRACT

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### **PROCESS REPORTING INCOME TAX MANAGED PT SENTRA AKTIVA INDONESIA**

*During the professional Work Program at PT Sentra Aktiva Indonesia, The Practitioner is given a job according to his/her field of taxation which is supervised by the head of Finan&Tax. In this Professional Work Program, the practitioner is given the confidence to be able to receive documents related to payment, calculate Final Income Tax on Lease Transactions, make proof of deduction and report it through the PT Pasar FX & Komoditi tax site. Final Income Tax that occurs at PT Pasar FX & Komditi is only with Land and/or Building lease transactions that are leased to the company as a place of business.*

**Keywords :** *Final Income Tax, Rent Land/Building, Certificate of Withholding Tax*