ABSTRAK

Laporan tugas akhir ini berjudul "Prosedur Pemotongan Pajak Penghasilan (PPh) Pasal 23 atas Jasa Produksi Pertambangan BatuBara PT. Sarolangun Bara Prima Kota Jambi". Tujuan dari penulisan laporan ini adalah untuk mengetahui bagaimana Prosedur pemotongan Pajak Penghasilan (PPh) Pasal 23 atas jasa produksi pertambangan BatuBara di PT. Sarolangun Bara Prima Kota Jambi apakah telah sesuai UU No. 36 Tahun 2008,dengan metode wawancara, observasi, dan data kepustakaan. Hasil dari laporan tugas akhir ini adalah Prosedur Pemotongan Pajak Penghasilan (PPh) Pasal 23 atas Jasa Produksi Pertambangan Batu Bara PT. Sarolangun Bara Prima Kota Jambi telah sesuai UU No. 36 Tahun 2008 dengan tarif normal 2 %.

Kata Kunci : Pemotongan, PPh Pasal 23, Tarif Pajak.

ABSTRACT

This final project report is entitled "Income Tax Withholding Procedure (PPh) Article 23 on Coal Mining Production Services of PT. Sarolangun Bara Prima Jambi City". The purpose of writing this report is to find out how the Income Tax (PPh) Article 23 withholding procedure for coal mining production services at PT. Sarolangun Bara Prima Jambi City is in accordance with Law No. 36 of 2008, with interview, observation, and literature data methods. The result of this final project report is the Income Tax Withholding Procedure (PPh) Article 23 on Coal Mining Production Services PT. Sarolangun Bara Prima Jambi City has been in accordance with Law No. 36 of 2008 with a normal rate of 2%.

Keywords : Withholding, PPh Pasal 23, Tax Rate.