

ABSTRAK

PROSEDUR PENYETORAN DAN PELAPORAN PPH FINAL PASAL 4 AYAT (2) ATAS SEWA TANAH DAN BANGUNAN POS DANASTRA PADA PT FEDERAL INTERNATIONAL FINANCE CABANG LAMPUNG

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Penulisan ini bertujuan untuk mengetahui prosedur penyetoran dan pelaporan Pajak Penghasilan (PPH) Final Pasal 4 Ayat (2) atas sewa tanah dan bangunan pada Pos Danastra PT Federal International Finance (FIFGROUP) Cabang Lampung. Metode yang digunakan adalah deskriptif dengan teknik pengumpulan data melalui observasi dan dokumentasi. Hasil penelitian menunjukkan bahwa penyetoran pajak telah dilakukan melalui sistem e-Billing dan pelaporan melalui e-Filing sesuai dengan ketentuan perpajakan yang berlaku. Secara umum, prosedur tersebut telah berjalan dengan baik, meskipun masih terdapat kendala teknis, seperti gangguan pada sistem yang menghambat proses administrasi. Dengan demikian, dapat disimpulkan bahwa pelaksanaan penyetoran dan pelaporan PPh Final Pasal 4 Ayat (2) telah cukup efektif, namun perlu adanya peningkatan dalam pengelolaan data agar proses administrasi perpajakan dapat berjalan lebih optimal.

**Kata Kunci: PPh Final Pasal 4 Ayat (2), Sewa Tanah dan Bangunan,
Penyetoran Pajak, Pelaporan Pajak.**

ABSTRACT

PROCEDURES FOR DEPOSITING AND REPORTING FINAL INCOME TAX ARTICLE 4 PARAGRAPH (2) ON LAND AND BUILDING RENTAL AT POS DANASTRA PT FEDERAL INTERNATIONAL FINANCE LAMPUNG BRANCH

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This study aims to examine the procedures for depositing and reporting Final Income Tax Article 4 Paragraph (2) on land and building rental at Pos Danastra, PT Federal International Finance (FIFGROUP) Lampung Branch. The method used is descriptive, with data collected through observation and documentation. The results indicate that the tax payment has been carried out through the e-Billing system and the reporting process through e-Filing in accordance with applicable tax regulations. In general, the procedures have been implemented properly, although there are still technical constraints, such as system disruptions that may hinder the administrative process. Thus, it can be concluded that the implementation of depositing and reporting Final Income Tax Article 4 Paragraph (2) has been quite effective. However, improvements in data management are still needed to ensure that tax administration processes run more optimally.

Keywords: Final Income Tax Article 4 Paragraph (2), Land and Building Rental, Tax Payment, Tax Reporting.