

ABSTRACT

IMPLEMENTATION OF TAX PLANNING FOR OPTIMIZING CORPORATE INCOME TAX LIABILITY AT PT BUKIT ASAM (PERSERO) TBK.

The aim of this study is to examine the mechanism of tax planning for optimizing tax payment at PT Bukit Asam (Persero) Tbk., in accordance with the 2008 taxation laws.

The study took a descriptive approach to a set of primary and secondary data. These data were obtained by courtesy of the company's financial division as well as of its other divisions. Data collection was directed through a series of interviews, documentation, and literature review.

Analyses indicate that tax planning that complies with taxation laws can minimize the company's income tax liability. This, in turn, will benefit the company as more funds are available for other financing and/or investments.

Keywords : planning, tax planning, income tax, efficiency