

***ANALYSIS OF THE IMPACT OF VALUE ADDED TAX AND CORPORATE
INCOME TAX AFTER THE IMPLEMENTATION OF THE
HARMONIZATION OF TAX REGULATIONS LAW NUMBER 7 OF 2021
AT CV XXX***

ABSTRACT

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This study aims to analyze in depth the impact of the implementation of Law Number 7 of 2021 concerning the Harmonization of Tax Regulations on the burden of value added tax and corporate income tax on the company CV XXX. This analysis includes changes in rates, tax bases, and implications for the company's financial performance. The object of this study is CV XXX, a distributor of animal feed that is directly affected by changes in tax regulations contained in the HPP Law. This study uses a descriptive qualitative method by analyzing data in the form of CV XXX's financial reports before and after the implementation of the HPP Law, as well as relevant tax regulations. In addition, in-depth interviews were also conducted with CV XXX to gain a more comprehensive understanding of the impact of changes in tax regulations on the company's operations. The results of the study show that there is an increase in the VAT burden and adjustments to the application of income tax rates due to the HPP Law policy.

Keywords: *Law on Harmonization of Tax Regulations, VAT Rates, Business Actors*