# ABSTRAK

ANDRI KURNIAWAN. Analysis of Differences in Tax Imposition Cases: VAT, Import Duty, Income Tax 22 at PT ASTARI NIAGARA (2020-2021)). Under the guidance of SILVI RENI CUSYANI, SE, M.Ak.

This study describes the Analysis of Differences in Case Tax Imposition: VAT, Import Duty, PPH22 at PT ASTARI NIAGARA (2020-2021) which can be seen by comparing the imposition of VAT, Import Duty, PPH 22 on bonded and non-bonded companies in 2020-2021. This study aims to see how much influence the bonded area has on tax imposition on PT ASTARI NIAGARA. The data analysis used in this research is descriptive qualitative analysis method, after analyzing the data the research results concluded that the tax charged to bonded companies is smaller than non-bonded companies. At the bonded company PT. ASTARI NIAGARA can make savings of RP. 309,975,247.45, - in 2020 and amounting to RP. 267,640,253,- in 2021 or if it is presented the company gets a 10% greater profit in 2020 and 28% in 2021, while for non-bonded companies, PT. ASTARI NIAGARA is required to impose value added tax of RP. 14,823,722,668 in 2020 and RP. 10,450,979,994 in 2021. This proves that bonded companies get greater profits than non-bonded companies because bonded companies get bonded area facilities in the form of exemption and / or suspension of VAT, Import Duty, and PPH22 this can also provide price competition in the global market and bring positive effects to the company.

Keywords: bonded company, bonded zone, import duty, PPH 22