

ABSTRACT

Kurniadi, Arif Riska. 2013. *Thesis. Title: "The Corporate Tax Planning in Legal Tax Saving of Corporate Income Tax in PT. Sepatu Bata Tbk."*

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This research is conducted in PT. Sepatu Bata Tbk in order to find out the influence of Tax Planning implementation on the charged tax to estimate the saving of the charged tax.

This research is a descriptive research in which the data is collected then compiled, interpreted, analyzed, and classified according to the real phenomenon. The data which support this research consist of brief history of the company, structure of organization, and financial report of PT. Sepatu Bata. Those data are then processed by documentation technique using documented secondary data. The researcher also uses literature study by collecting literature references to gather theories about legal tax planning related to tax planning.

The result of this research shows that the implementation of tax planning on PT. Sepatu Bata Tbk can be categorized as successful because from the view of tax it saves IDR 3,430,467,640 and from the view of accounting, the profit increases IDR 215,268,070. Thus, after the tax planning implementation on the company, the tax saving is IDR 3,645,735,710.