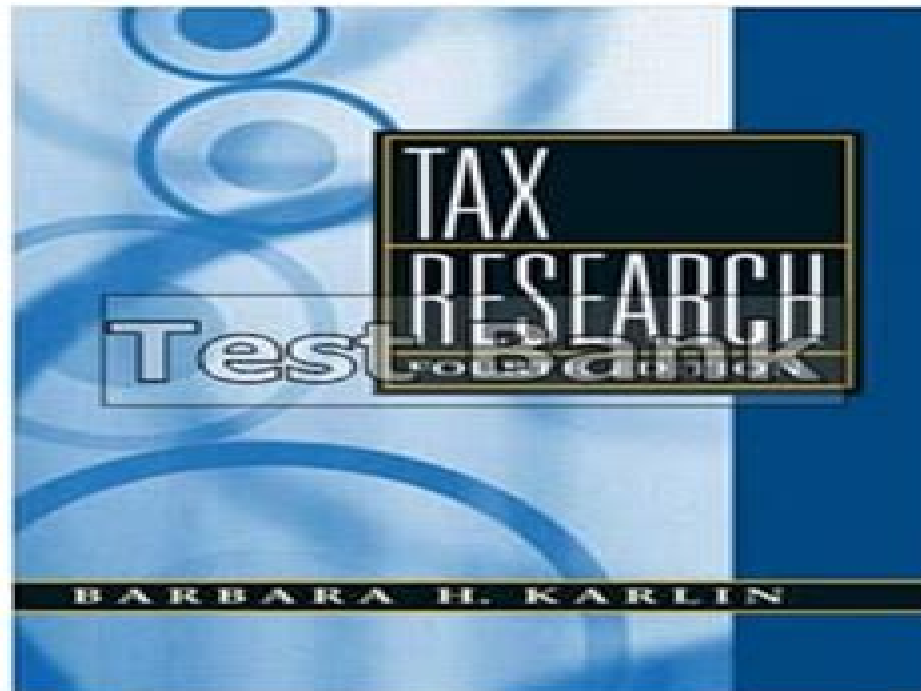


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INSENTIF PAJAK MASA PANDEMI COVID-19 UNTUK UMKM Suparna Wijaya; Brahmasta Kana Buana, *INSENTIF PAJAK MASA PANDEMI COVID 19 UNTUK UMKM* Penulis Suparna Wijaya Brahmasta Kana Buana Ukuran 14 x 21 cm ISBN 978 623 5541 42 6 Terbit September 2021 www.guepedia.com Sinopsis Pembatasan yang dilakukan oleh Pemerintah Indonesia berdampak yang besar bagi perekonomian masyarakat Untuk menanggulangi dan memulihkan kondisi perekonomian pemerintah berupaya memberikan insentif pajak bagi para

pelaku usaha Sektor UMKM merupakan salah satu penyokong yang penting bagi perekonomian di Indonesia Peranan usaha mikro kecil dan menengah tidak dapat dianggap sepele Dan di masa krisis seperti saat ini bukan tidak mungkin UMKM dapat menjadi yang pertama kali bangkit dari keterpurukan serta mampu mendorong sektor sektor usaha lainnya Tetapi karena mayoritas pelaku UMKM ini bukanlah orang orang yang memiliki keahlian ataupun memiliki karyawan khusus yang mengurus perpajakannya para pelaku UMKM umumnya kurang aware dengan kebijakan kebijakan perpajakan yang baru Yang sering kali justru kebijakan tersebut akan menguntungkan mereka apabila mereka mengetahuinya Di dalam tulisan ini penulis akan melakukan peninjauan sejauh mana insentif pajak yang diberikan pemerintah melalui PMK tersebut telah dimanfaatkan oleh para pelaku usaha mikro kecil dan menengah di Kabupaten Tulungagung dan apa saja upaya administratif yang telah dilakukan oleh KPP Pratama Tulungagung terkait insentif pajak UMKM Tentu hal ini akan sangat terkait dengan upaya sosialisasi yang telah dilakukan oleh Kantor Pelayanan Pajak Pratama Kabupaten Tulungagung beserta Dinas Koperasi dan UMKM Kabupaten Tulungagung Untuk mengetahui sejauh mana pemanfaatan insentif pajak bagi UMKM tersebut penulis akan melakukan perbandingan antara data jumlah wajib pajak UMKM yang terdaftar sebagai wajib pajak dikenakan PPh final Kesenjangan antara jumlah UMKM terdaftar dalam fasilitas PPh final dengan jumlah UMKM yang memanfaatkan insentif pajak ini serta mampu menguraikan bagaimana proses administrasi atas pemanfaatan insentif pajak bagi UMKM di masa pandemi hal tersebut bisa menjadi masukan bagi pihak pihak berwenang untuk memperbaiki kekurangannya Sehingga akan banyak UMKM yang terselamatkan dari ancaman krisis akibat Pandemi Covid 19 ini Dengan harapan UMKM yang selamat akan mampu menjadi motor penggerak sektor lain untuk bersama sama mendorong perekonomian di Kabupaten Tulungagung khususnya dan Indonesia umumnya menuju ke arah pertumbuhan yang positif www.guepedia.com Email guepedia@gmail.com WA di 081287602508 Happy shopping reading Enjoy your day guys

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