

ARTHA RAYA CONSULTANT

Registered Tax, Customs and Management Consultant

REG. NO. SI - 1108 / PJ/2005



COMPANY PROFILE

www.artharayaconsult.com



PENDAHULUAN

Sejak dilaksanakannya reformasi pajak tahun 1984 yang mengubah Official Assessment Sistim menjadi Self Assessment berdampak pada perubahan sistim pelaporan perpajakan juga. Dengan sistim ini Wajib Pajak diberi kepercayaan penuh untuk menghitung dan melaporkan pajaknya. Namun dengan adanya peraturan pajak yang sangat kompleks dan selalu berubah mengharuskan Wajib Pajak untuk benar-benar memahami peraturan pajak secara benar dan terus menerus. Konsekuensi dari Self Assessment ini apabila Wajib Pajak tidak mempunyai kemampuan yang memadai dalam melaksanakan kewajiban perpajakannya akan berakibat fatal berupa pembengkakan biaya pajak yang harus dibayar karena penerapan aturan yang kurang tepat ataupun kemungkinan dikenakan denda atau sanksi.

Artha Raya Consult adalah konsultan pajak, kepabeanan dan manajemen dan telah berpengalaman dalam menangani berbagai hal berhubungan dengan permasalahan Perpajakan, Akuntansi, Manajemen Keuangan, Sistem maupun Kepabeanan.

Artha Raya Consult yang dipimpin oleh Dra. M. Zeti Arina, SH, MM, BKP (brevet C) yang telah berpengalaman dalam menangani perusahaan domestik, perusahaan asing, pemerintah / negara, Bentuk Usaha Tetap, dan wajib pajak asing. Beliau memegang gelar master dari Universitas

PREFACE

The implementation of the tax reform in 1984 changes the taxation reporting from the Official Assessment System into Self Assessment. In this system, the Taxpayer is entrusted to calculate and report his tax. However, with the complexity of the rules and its dynamic changes, the Taxpayer is forced to comprehend the tax regulation continuously. The consequence of Self Assessment to the Taxpayer is that they don't have the adequate ability in executing the regulation thus resulting to tax overpayment when the taxpayer is penalized – and this is where Artha Raya Consult can help.

Artha Raya Consult is a certified and registered tax, customs and management consultant, and has been experienced in handling problems related to taxation, accounting, financial management, system and customs matters.

Artha Raya Consult is led by Dra. M. Zeti Arina, SH, MM, BKP (brevet C) which has been experienced in handling domestic companies, foreign companies, government / state, Permanent Establishment, and expatriate taxpayer. She holds a master's degree from University of Airlangga, and





Airlangga, dan sebagai pembicara di berbagai Universitas dan Asosiasi, sebagai anggota dari Ikatan Konsultan Pajak Indonesia (IKPI), dan Information System Audit and Control Association (ISACA). Beliau saat ini menjabat sebagai ketua Ikatan Konsultan Pajak Indonesia Cabang Surabaya..

Artha Raya Consult juga didukung oleh tenaga yang berpengalaman dan profesional yang mana sebagian besar adalah lulusan jurusan Akuntansi dan Perpajakan dari Universitas terkemuka yang akan dengan mudah membantu klien dalam memenuhi kewajiban perpajakan mereka dengan benar dan efisien.

speaking in various Universities and Associations, as member of Indonesian Tax Consultants Association (IKPI), and Information System Audit and Control Association (ISACA). She currently serves as chairman of the Indonesian Association of Tax Consultants Surabaya Branch.

Artha Raya Consult is also supported by experienced and professional people who graduated mostly in Taxation and Accountancy majors from reputable University readily assisting clients in fulfilling their tax obligation correctly and efficiently.





MOTO, VISI DAN MISI

MOTTO :

Profesional dan Terpercaya

VISION :

Menjadi Konsultan Kelas Dunia

MISSION :

- Berkomitmen memberi pelayanan yang professional kepada klien
- Memberikan solusi yang kreatif, terpercaya atas segala kesulitan klien
- Menyiapkan tim yang profesional, terlatih, ramah dalam memberi pelayanan kepada klien.

MOTTO, VISION AND MISSION

MOTTO :

Professional and Reputable

VISION :

Be World Class Consultant

MISSION :

- Concern giving professional services to client
- Give creative and reputable solution upon client problems
- Prepare professional , skilled and friendly team on giving services to client





JASA KAMI

Kami menyiapkan Perencanaan Pajak yang sesuai dengan kebutuhan dan karakteristik Wajib Pajak dengan tujuan untuk memenuhi kewajiban perpajakan secara efektif dan efisien.

Jasa-jasa yang kami tawarkan antara lain :

1. TAX PLANNING SERVICE

Diibaratkan sebagai langkah penyusunan blue print perpajakan di perusahaan tersebut, dimana untuk masing-masing perusahaan diatur dengan sedemikian rupa sehingga sesuai dengan kondisi perusahaan tersebut dalam memenuhi kewajiban perpajakannya, seperti

- Pemilihan bentuk usaha,
- Metode penyusutan,
- Penyusunan akun yang sesuai,
- Metode PPh karyawan,
- Kontrak dengan pihak ketiga, dan sebagainya.

Tujuan utama dari Tax Planning ini adalah meningkatkan management pajak yang *efisien* untuk mendapatkan alternatif terbaik dalam melakukan penghematan pajak secara legal.

2. TAX REVIEW SERVICE

Tax Review Service adalah jasa pemeriksaan internal terhadap pemenuhan semua aspek perpajakan Wajib Pajak,

- Mengidentifikasi permasalahan yang mungkin timbul,

OUR SERVICES

We prepare the Tax and Customs plan and strategy with taxpayers characteristics and requirements as the means to fulfil their tax obligation effectively and efficient.

The services we offer are as follows:

1. TAX PLANNING SERVICE

Tax Planning Service can be assumed as compilation step of the blue print taxation in the company, where each company has arranged according to the condition in fulfilling their tax obligation. Example:

- Creating Field Corporation
- Depreciation Method
- Creating Appropriated Accounts
- Benefit in kind
- Contract with third party, etc.

Main purpose of Tax Planning is to improve the efficient tax management to get the best alternative in reducing tax legally.

2. TAX REVIEW SERVICE

Tax Review Service is the internal verification service to accomplish all the requirements in taxation,

- Identify possible problems





- Usaha pencegahan dan penyelesaian permasalahan yang mungkin timbul untuk meminimalkan resiko.

Tax Review sangat dianjurkan untuk menghadapi pemeriksaan maupun restitusi pajak.

3. TAX AUDIT ASSISTANCE SERVICE

Tax Audit Assistance Service adalah jasa untuk mendampingi maupun mewakili Wajib Pajak apabila ada pemeriksaan pajak. Kami membantu :

- Menyiapkan dokumen yang diperlukan,
- Menjawab pertanyaan maupun korespondensi dengan pemeriksa serta
- Menjelaskan mengenai semua data yang diperlukan dan memberikan sanggahan atas temuan pemeriksa sampai dengan keluar produk hukumnya.

4. TAX COMPLIANCE SERVICE

Tax Compliance Service adalah jasa pengisian Surat Pemberitahuan Masa (Bulanan) maupun Surat Pemberitahuan Tahunan (SPT Tahunan) untuk semua jenis Pajak Penghasilan baik PPh 21, maupun PPh Pasal 25, maupun Pajak lainnya PPh Pasal 22, PPh Pasal 23, Penghitungan PPh Pasal 24, PPh Pasal 26, PPh Pasal 4(2), dan sebagainya.

5. TAX CASE ASSISTANCE SERVICE

Tax Case Assistance Service adalah jasa berupa pendampingan Wajib Pajak atas *kasus-kasus* yang dihadapi Wajib Pajak berupa *Keberatan*,

- Preventive efforts and solutions in minimizing the risks.

Tax review is recommended to facilitate tax restitution and examination.

3. TAX AUDIT ASSISTANCE SERVICE

Tax Audit is the service to accompany and represent the taxpayer in tax examination. We assist to :

- Prepare the documents needed
- Communicate with the examiner and
- Also prepare answers and counter arguments against the examiner's findings until its final completion.

4. TAX COMPLIANCE SERVICE

Tax Compliance Service is the service in assist filling out monthly and annual tax reports of income tax like article 21, 25, 22, 23, 24, 26, and article 4(2), and so on.

5. TAX CASE ASSISTANCE SERVICE

Tax Case Assistance Service is the service in accompanying the taxpayer in solving cases of tax objection, tax review in reduction of penalty





Peninjauan Kembali, Pengurangan Denda maupun *Banding* apabila permasalahannya tidak bisa diselesaikan lewat keberatan.

until appeal to Tax Court if the case can not be finished by objection.

6. TAX ADMINISTRATION SERVICE

Tax Administration Service merupakan jasa pengurusan perpajakan, misalnya pengurusan Nomor Pokok Wajib Pajak (NPWP), Pengusaha Kena Pajak (PKP), Pemusatan Pajak Pertambahan Nilai (PPN), Permohonan Surat Keterangan Bebas (SKB) untuk PPh Pasal 22 Impor, permohonan izin pembukuan dalam mata uang asing, **Revaluasi** aktiva tetap, dan sebagainya.

6. TAX ADMINISTRATION SERVICE

Tax Administration Service is the service in taxation to register tax ID number, proposal for centralization of VAT administration, exemption of income tax article 22, proposal for bookkeeping in foreign language and currency, revaluation of fixed asset, and others.

7. FINANCIAL AND MANAGEMENT CONSULTING SERVICE

Financial and Management Consulting Service adalah pendampingan terhadap perusahaan dalam menyusun laporan keuangan, kebijakan management, baik yang berhubungan dengan perpajakan maupun untuk tujuan komersial seperti laporan untuk *Pengajuan Kredit, Studi Kelayakan Bisnis* untuk *Pemegang Saham*, dan sebagainya.

7. FINANCIAL AND MANAGEMENT CONSULTING SERVICE

Financial and Management Consulting Service is the service in preparing financial statements, strategic business planning, debt restructuring, feasibility studies, in house training, and others.

8. TAX DUE DILIGENT

Tax due diligent adalah layanan terkait untuk meninjau semua materi perpajakan sebelum mengambil alih perusahaan, contoh: Memeriksa semua salinan perpajakan selama lima (5) tahun terakhir, meninjau daftar setiap masalah pajak yang tertunda, memeriksa

8. TAX DUE DILIGENT

Tax due diligent is the service related to review all tax mater before take over the company, example : Examine copies of all tax returns for the last five (5) years, review a list of any pending tax matters, Check the tax facility or tax ruling if any, loss carry forward, review





fasilitas pajak atau hasil putusan pajak jika ada, kompensasi kerugian, korespondensi ulasan mengenai kesalahan audit atau investigasi pertanyaan, memeriksa dokumen penyelesaian dan korespondensinya selama lima tahun terakhir, mereview materi ulasan pajak, mengidentifikasi semua bukti pengggajian, pemotongan, penjualan, penggunaan, waralaba dan pajak properti pribadi yang dibayar, dll

correspondence regarding any audit or investigation inquiries, examine settlement documents and correspondence for last five years, review material tax opinions, identify evidence that all payroll, withholding, sales, use, franchise and real and personal property taxes are paid etc.

9. DOKUMENTASI TRANSFER PRICING

Dokumentasi Transfer Pricing adalah layanan yang terkait bagaimana mempersiapkan dokumentasi transfer pricing, di mana bersama-sama dengan klien, kami membuat dokumentasi transfer pricing yang lengkap. Review / tinjauan ini termasuk persyaratan dokumentasi, fakta-fakta mengenai transaksi material perusahaan, pemilihan metode transfer pricing yang paling tepat dan melakukan benchmarking yang sesuai dan / atau analisis keuangan. Tujuan hasil akhir adalah laporan dokumentasi lengkap yang dapat digunakan dalam perlindungan terhadap penilaian hukuman transfer pricing.

Menteri Keuangan, melalui PMK-213, telah menetapkan ambang batas baru bagi wajib pajak yang wajib untuk membuat TP DOC dan perlunya untuk mengajukan tiga (3) dokumen yang mana adalah Master File, Local File and Country-by-country report.

9. TRANSFER PRICING DOCUMENTATION

Transfer Pricing Documentation is services related how to prepare transfer pricing documentation, where jointly with clients, we develop a complete transfer pricing documentation. This Review including documentation requirements, the facts regarding the material company transaction, select the most appropriate transfer pricing method and conduct appropriate benchmarking and/or financial analyses. The final deliverable is a complete documentation report that may be used in protection against the assessment of transfer pricing penalties.

The Ministry of Finance, through PMK-213, has set a new threshold for taxpayers who are obliged to produce TP DOC and the necessity to file three (3) documents which are Master File, Local File and Country-by-country report





10. CUSTOMS CONSULTANT SERVICE

Customs Consultant Service adalah jasa yang berhubungan dengan kegiatan *Kepabeanan* seperti :

- Permohonan fasilitas Kawasan Berikat,
- KITE,
- Fasilitas BKPM,
- Registrasi Importir,
- Pembebasan Bea Masuk / Bea masuk yang ditanggung pemerintah
- Masterlist
- Audit Bea Cukai,
- Keberatan
- Banding.

11. INVESTMENT LICENCES & FACILITY SERVICES

Jasa ini berhubungan dengan perijinan investasi dan fasilitas seperti pananaman modal asing, penanaman modal dalam negeri, perubahan lokasi usaha, perubahan jenis usaha, perubahan komposisi orang asing, perubahan pembiayaan, perubahan pemegang saham, perubahan dari PMA ke PMDN ,

10. CUSTOMS CONSULTANT SERVICE

Customs Consultant Service is the service related to the activity of tollbooth like :

- Bonded zone area
- Bonded warehouse
- Raw material master list
- Temporary importation
- Import licence for second hand condition machines/equipment
- Limited importer identification number
- General importer identification number
- Producer/importer identification number
- Special importer identification number
- Investment coordinating board facility, import duty exemption, temporary import, customs audit assistance, objections, and appeals.

11. INVESTMENT LICENCES & FACILITY SERVICE

Investment Licences & Facility Service is the service related to investment licences and facilities like foreign direct investment, domestic direct investment, change in location of projects, change in line of business and production, change in employment of foreign personnel, change in investment and sources of financing, change in share ownership of foreign company, change in status of foreign





perpanjangan penyelesaian proyek, merger dsb.

company into domestic company, extension of domestic or foreign company project completion period, merger company etc.

12. REPRESENTATIVE OFFICE LICENSES SERVICE

Jasa seperti perwakilan dagang asing, perwakilan kontraktor asing, dan sebagainya.

12. REPRESENTATIVE OFFICE LICENSE SERVICE

Representative Office License Service is the service given to representative office of foreign company, representative office of foreign construction services, representative office of foreign trading company etc.

13. WORK PERMIT AND STAY PERMIT FOR EXPATRIATE

Jasa seperti laporan tenaga asing, ijin mempekerjakan tenaga kerja asing, ijin kerja dan ijin tinggal bagi orang asing, MERP, EPO, dan sebagainya.

13. WORK PERMIT AND STAY PERMIT FOR EXPATRIATE

Work Permit and Stay Permit for Expatriate is the service related to employment report, expatriate manpower utilization plan, work permit and stay permit for expatriate, single exit re-entry permit, multiple exit/re-entry permit, and EPO etc.

14. KONSULTASI MANAJEMEN BISNIS

Konsultasi Manajemen Bisnis adalah jasa pelayanan terkait semua hal yang berhubungan dengan penyusunan sistem, perbaikan dan pengembangan bisnis. Layanan kami antara lain :

- 1. Manajemen Bisnis :
 - Konsultan bisnis / bisnis coaching ;
 - Manajemen sistem ;
 - Supply Chain Management.

14. BUSINESS MANAGEMENT CONSULTANCY

Business Management Consulting is the relevant services of all matters relating to the preparation of the system, improvement and business development. Our services include:

- 1. Business Management :
 - Business consultant/business coaching;
 - Management systems;
 - Supply Chain Management.





2. Manajemen Sumber Daya Manusia :
 - Perencanaan tenaga kerja ;
 - Analisa jabatan ;
 - Sistem kompensasi ;
 - Sistem Informasi Sumber Daya Manusia (SDM).
3. Konsultan SOP :
 - Cara menyusun SOP yang benar ;
 - Menyusun SOP ;
 - Bentuk dan format SOP.
4. Konsultan keuangan.

2. Human Resource Management :
 - Workforce planning;
 - Job analysis;
 - Compensation system;
 - System Information Human Resources (HR).
3. SOP Consultants :
 - How to arrange the correct SOP;
 - Develop SOP;
 - SOP forms and formats.

15. LAYANAN TRAINING LENGKAP

Layanan training lengkap adalah jasa yang memberikan layanan training lengkap, baik secara inhouse, public maupun private training, antara lain :

- Perpajakan ;
- Kepabeanan ;
- Finance Accounting dan Audit ;
- Sistem Manajemen ;
- Manajemen Sumber Daya Manusia (SDM).

15. FULL TRAINING SERVICES

Full training services are services that provide complete training services, both in-house, public and private training, among others:

- Taxation;
- Customs;
- Finance Accounting and Auditing;
- Management system ;
- Human Resource Management (HRM).





OUR CLIENT

Kami memiliki pengalaman dalam menangani klien dari berbagai sektor usaha, sebagai berikut :

1. Minyak dan gas
2. Produsen suku cadang otomotif
3. Coal Mining
4. Semen
5. Produk Pengalengan
6. Hotel
7. Rumah Sakit
8. Petro Kimia
9. Layanan Pelabuhan
10. Real Estate
11. Industri pipa stainless steel
12. Melamin Ware
13. Produk Makanan Kering dan Beku
14. Kontraktor
15. Penyimpanan Chemical Company
16. Bahan Bangunan
17. Industri Rumah Tangga
18. Perusahaan Pelayaran
19. Fiber Polyester
20. Layanan Bandara
21. Distributor
22. Terminal Kontainer Internasional
23. Bank
24. Freight Forwarding Internasional
25. Produsen Plastik
26. Distributor Liquid Petroleum
27. Pabrik Deterjen
28. Tour dan Travel
29. Salon Kecantikan
30. Pabrik Sepatu

OUR CLIENT

We have experience in handling clients from various business sectors, the following :

1. Oil and gas
2. Automotive Spare parts manufacturer
3. Coal Mining
4. Cement
5. Canning Product
6. Hotel
7. Hospital
8. Petro Chemical
9. Port Service
10. Real Estate
11. Stainless Steel Pipe Industry
12. Melamine Ware
13. Dry and Frozen Food Product
14. Contractor
15. Storage Chemical Company
16. Building Material
17. Household Industry
18. Shipping Line
19. Fiber Polyester
20. Airport Service
21. Distributor
22. International Container Terminal
23. Bank
24. International Freight Forwarding
25. Plastic Manufacturer
26. Liquid Petroleum Distributor
27. Detergent Manufacturer
28. Tour and Travel
29. Beauty Salon
30. Shoe Manufacturer





31. Cold Storage
32. Udang Organik (Eco Shrimp)
33. Ekspedisi
34. Perusahaan Air Minum
35. Pabrik Pipa PVC
36. Golf dan Resort
37. Distributor Minyak
38. Farmasi
39. Crane Service
40. Pabrik Gitar
41. Produk Minyak Sawit Mentah
42. Industri Kimia
43. Distributor Peralatan Telekomunikasi
44. Restaurant
45. Corrugated Box
46. Produksi Logam
47. Auto Part
48. Perusahaan Semen
49. Pertanian
50. Beton Siap Pakai (Ready mix concrete)
51. Perdagangan Umum
52. Tambak Udang

31. Cold Storage
32. Eco Shrimp
33. Expedition
34. Drinking Water Company
35. PVC Pipe Manufacturing
36. Golf and Resort
37. Oil Distributor
38. Pharmacy
39. Crane Service
40. Guitar Manufacture
41. Crude Palm Oil Product
42. Chemical Industry
43. Telecommunication Equipment
Distributor
44. Restaurant
45. Corrugated Box
46. Metal Production
47. Auto Part
48. Cementing Company
49. Agriculture
50. Ready mix Concrete
51. General Trading
52. Shrimp Farmer



ARTHA RAYA CONSULTANT

Head Office:

Ruko Raya Jemursari KAV 203 Blok D-01, 60328 **Surabaya**

Phone (031) 8492777

Fax (031) 848 3080

E-mail zeti@artharayaconsult.com

Contact Person :

Zeti Arina : 0811374071

Branch Office:

Komplek Ruko Karibia Center 2,

Jl.Jaksa Agung Suprpto No.39 Blok B 3A, 68416 **Banyuwangi**

Phone (0333) 419645

Fax (0333) 419645

E-mail zeti@artharayaconsult.com

ITS Office Tower (Nifarro Park) Lt.06 / U - 01

Jl. Raya Pasar Minggu No. 18 **Jakarta Selatan**

Phone (021) 22793452

Fax (021) 22793452

E-mail maulida@artharayaconsult.com

Contact person:

Zeti Arina : 0811374071

Maulida : 081233816793

Website : www.artharayaconsult.com