***ABSTRACT***

***TAXABLE TAX ANALYSIS DUE TO THE APPLICATION OF GOVERNMENT REGULATION NO. 46 YEAR 2013 AND ITS RELATIONSHIP TO COMPANY LOSS OF PROFITS***

***(CASE STUDY ON PT. SUMBER KARUNIA LAUT)***

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 *This study aims to determine the extent to which PT. Sumber Karunia Laut have applied Government Regulation Number 46 of 2013 on Income Tax on Income from business received or obtained by a Taxpayer having certain Gross Income to the income statement of the company. Which previously the company used the Law no. 36 of 2008.*

 *To analyze the problem, the researcher uses this writing method using descriptive qualitative method. The study used primary and secondary data types, which directly asked the employees concerned.*

 *The results of this study indicate that after the implementation of Government Regulation Number 46 Year 2013 on the Profit and Loss report. The Company has an impact on the small tax burden that must be paid by PT. Sumber Karunia Laut of tax period 2016 of Rp. 26,393,250 whereas before the application of PP. 46 Year 2013 of Rp. 32,973,088 so that the company bears a smaller tax burden of Rp. 6,579,838.*

***Keywords****: Government Regulation no. 46 Year 2013, Corporate Profit, Law No.*

*36 Year 2008, the Tax Due.*