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ANALYSIS OF TAX FRAUD CONDUCTED BY COMPANIES BY UTILIZING WEAKNESSES OF TAX ADMINISTRATIVE

Achmad Rasyid
Sutomo University, Indonesia
asofyanr@gmail.com

Abstract
Tax for companies is seen as a burden that will reduce net profit so that the company wants to pay taxes to a minimum. So that the government's efforts to increase and optimize tax revenues are constrained in several ways, one of which is tax evasion. Tax evasion activities can carry a number of risks for companies, including fines and negative impact on the company's public reputation. However, it is generally believed that this risk is not comparable to the risk borne by the company, namely the tax debt that affects the company's profit becomes smaller. This is why companies are encouraged to avoid taxes. This kind of tax avoidance activity is actually carried out by the company, not to evade taxes, but only to minimize the tax burden.
Keywords: Administrative weaknesses, unlawful acts, fraud, taxes

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