

ABSTRACT

NOVI PUTRI RISTIANI. *Comparative Analysis on Indonesia's Corporate Income Tax System and China's* (Adviser by Li Yan).

Tax is one of several important variables that may have to be analyzed before applying foreign investment. Each company needs to make a statement reporting income before taxes on the basis of commercial and fiscal policy. Net profit after tax can represent a net income that will be received by the shareholders. In consideration of it and know the tax system in Indonesia and China. Tax policies applied in each country affect the economic growth of the country itself.

This thesis analyzes the corporate income tax system by making a comparison between Indonesia and China based SWOT Analyzes. Conclusion based SWOT Analyzes Indonesia and China has the same tax rate, but the tax policy strategy implemented is superior China. China has incentives tax rate to some corporate for foreign investment, they give a reduction to corporate who fulfill requirement. Then the administrative system in China is better than in Indonesia so that the compliance rate taxpayer community will be higher than Indonesia.

Keywords :Corporate Income Tax, Tax Rate, Tax System, Tax Policy