

TABLE OF CONTENTS

	Page
TITTLE.....	i
SHEETS OF AGREEMENT	ii
VALIDATION SHEET	iii
PREFACE.....	iv
ABSTRACT.....	vi
TABLE OF CONTENTS	vii
LIST OF TABLE	xii
LIST OF PICTURE	xiii
CHAPTER I INTRODUCTION	1
A. Background.....	1
B. Identification of Problems	3
C. Scope of Problems	3
D. Formulation of Problems	3
E. Research Purposes	4
F. Benefits Research	4
G. Systematics Discussion.....	5

CHAPTER II LITERATURE REVIEW	7
A. Definition of Tax	7
B. Indonesia's Current Individual Income Tax System	9
1. Overview.....	9
2. The Evolution of Indonesia's Individual Income Tax System	10
3. Taxation Rates	12
4. Self-Declaration Tax.....	12
5. Factors that Determine Tax Liability for Expatriates in Indonesia.....	13
6. Personal Exemption in Indonesia	14
7. Individual Income Tax Rate in Indonesia.....	16
C. China's Current Individual Income Tax System	17
1. Overview.....	17
2. The Evolution of China's Individual Income Tax System ...	17
3. Income Tax Rate in China	20
4. Self-Declaration Tax.....	23
5. Factors that Determine Tax Liabilityfor Expatriates in China.....	23
6. Exemptions for Individual Income Tax in China	25
7. The Official Standard Deductions for Individual Income Tax	26

D. The Framework	27
CHAPTER III RESEARCH METODOLOGY	28
A. Place and Time Research.....	28
1. Place Research.....	28
2. Time Research	28
B. Type and Data Source.....	28
1. Type Data.....	28
2. Data Source.....	28
C. Population	28
D. Data Collected Method	28
E. Data Analysis Method	29
F. Definition Operational Variable	29
1. Variable 1 : SWOT Analysis	29

CHAPTER IV A GENERAL PICTURE OF RESEARCH

LOCATION.....	30
A. Directorate General of Tax	30
1. History of DGT	30
B. State Administration of Tax Of China	31
1. Mandates of SAT of China	32

CHAPTER V RESULT OF RESEARCH AND DISCUSS.....	35
A. SWOT Analysis between Indonesia and China	35
1. SWOT analysis for Individual Income Tax in Indonesia	36
a. Strenght.....	36
b. Weakness	38
c. Opportunity	39
d. Threat	41
e. Matriks SWOT Individual Income Tax of Indonesia	43
f. Calculation of Individual Income Tax in Indonesia	44
2. SWOT analysis for Individual Income Tax in China	44
a. Strenght.....	44
b. Weakness	46
c. Opportunity	48
d. Threat	50
e. Matriks SWOT Individual Income Tax of China	51
f. Calculation of Individual Income Tax in China	52
3. Comparisons between Indonesia and China	53
CHAPTER VI CONCLUSION AND SUGGESTION	56
A. Conclusion	56
B. Suggestion	58

BIBLIOGRAPHY

61